

# THE GENERAL STATUTES OF NORTH CAROLINA

---

## 1974 CUMULATIVE SUPPLEMENT

---

Indexed, under the Supervision of the Department of Justice,  
by the Editorial Staff of the Publishers

UNDER THE DIRECTION OF  
W. M. WILLSON, J. H. VAUGHAN, SYLVIA FAULKNER  
AND D. P. HARRIMAN

---

### Volume 4D

---

Place in Pocket of Corresponding 1971 Replacement Volume  
of Main Set and Discard Previous Supplement

**Z1**  
**1:1974**  
**cum. suppl.**  
**v.4D**  
**c.2**

THE MICHIE COMPANY, LAW PUBLISHERS  
CHARLOTTESVILLE, VA.  
1974

COPYRIGHT 1973, 1974

BY

THE MICHIE COMPANY

# Preface

This Supplement to Replacement Volume 4D contains the index to the 1973 session laws of a general and permanent nature, including both the first and second sessions of the 1973 General Assembly. It also contains additional or supplementary indexing of earlier provisions, in instances where it was believed that such additional indexing would be helpful.

The members of the North Carolina Bar are requested to communicate any defects they may find in the General Statutes or in this Supplement, and any suggestions they may have for improving the General Statutes, to the Department of Justice of the State of North Carolina, or to The Michie Company, Law Publishers, Charlottesville, Virginia.



# The General Statutes of North Carolina 1974 Cumulative Supplement

## VOLUME 4D

### Index

#### P

##### **PACKING HOUSES.**

Licenses, §105-70.

##### **PALMISTRY.**

Prohibited, §14-401.5.

##### **PARDON.**

###### **Application for pardon.**

Records to be included, §§147-21, 147-22.

###### **Board of transportation.**

Records of prisoners at work.

File with application, §147-22.

**Governor**, Const. N. C., art. III, §5, (6).

**Paroles**, §§148-51.1 to 148-65.2.

See PAROLES.

##### **PARENT AND CHILD.**

###### **Abandonment and nonsupport of children.**

Investigation of offenses.

Aid to dependent children, §§15-155.1 to 15-155.3.

See SOCIAL SERVICES.

###### **Adoption.**

Separating child under six months old from mother, §14-320.

**Aid to dependent children**, §§108-38 to 108-39.1.

See SOCIAL SERVICES.

**Child welfare**, §§110-1 to 110-64.

General provisions.

See CHILD WELFARE.

###### **Contagious diseases.**

Report to health authorities, §130-82.

###### **Education.**

General provisions, §§115-1 to 115-357.

See EDUCATION.

###### **Fines, penalties and forfeitures.**

Failure to support handicapped dependent, §14-322.2.

###### **Foster homes.**

State foster home fund, §108-66.

###### **Handicapped persons.**

Failure to support handicapped dependent, §14-322.2.

###### **Health.**

Reports.

Contagious diseases, §130-82.

###### **Hospitals for mentally disordered.**

Centers for mentally retarded.

Admissions, §122-70.

##### **PARENT AND CHILD—Cont'd**

###### **Hospitals for mentally disordered—** Cont'd

Centers for mentally retarded—Cont'd

Financial responsibility of parent,  
§122-71.

Long term patients.

Payment of cost of care, §143-127.1.

Payment of cost for care of long term patients.

Definition of long term patient, §143-127.1.

Liability of parents, §143-127.1.

###### **Infants.**

Separating child under six months old from mother, §14-320.

###### **Mentally ill.**

Failure to support handicapped dependent, §14-322.2.

###### **Orphans.**

Child welfare, §§110-1 to 110-64.

General provisions.

See CHILD WELFARE.

###### **Social services.**

Aid to families with dependent children,  
§§108-38 to 108-39.1.

See SOCIAL SERVICES.

###### **Support.**

Failure to support handicapped dependent, §14-322.2.

##### **PARKING FACILITIES.**

###### **Municipal corporations.**

Public enterprises, §§160A-311 to 160A-338.

See MUNICIPAL CORPORATIONS.

###### **Public enterprises.**

General provisions, §§160A-311 to 160A-338.

See MUNICIPAL CORPORATIONS.

###### **Speed restrictions**, §20-141.

###### **Unauthorized vehicles.**

Removal from private lots, §20-219.2.

##### **PARKS AND PUBLIC SQUARES.**

###### **Counties.**

Establishment, §153A-444.

###### **Monuments, memorials and parks,**

§§100-2 to 100-19.

See MONUMENTS, MEMORIALS AND PARKS.

**PARKS AND PUBLIC SQUARES—Cont'd****Municipal corporations.**

Recreation enabling law, §§160A-350 to 160A-357.

See MUNICIPAL CORPORATIONS.

**National park, parkway and forests development, §143-258.**

See NATIONAL PARK, PARKWAY AND FORESTS DEVELOPMENT.

**Nature and historic preserves.**

General provisions, §§143-260.6 to 143-260.9.

See NATURE AND HISTORIC PRESERVES.

**Parks and recreation council.**

Appointment of members, §143B-312.

Chairman, §143B-312.

Compensation, §143B-312.

Creation, §143B-311.

Duties.

Generally, §143B-311.

Meetings, §143B-313.

Members, §143B-312.

Powers.

Generally, §143B-311.

Quorum, §143B-312.

Removal of members, §143B-312.

Services, §143B-312.

**Zoological park council.**

General provisions.

See ZOOLOGICAL PARK COUNCIL.

**PAROLES.****Allowances.**

For paroled prisoner, §148-60.1.

**Application for parole.**

Consideration of record, §147-22.

**Attorney at law.**

Indigence.

Right to counsel at revocation hearings, §7A-451.

Revocation.

Hearings.

Entitlement of indigent parolee to counsel, §148-62.1.

**Case histories.**

Preparation, §§148-53, 148-56.

**Clerks of court.**

Commitments.

Duties of clerk, §148-59.

**Commitment.**

Duty of clerk, §148-59.

Forms.

Furnished by department of correction, §148-59.

**Cooperation with officials, §148-64.****Counsel.**

Right to counsel at revocation hearings, §7A-451.

**Department of correction.**

Compensation to persons erroneously convicted.

Hearing by department, §148-83.

Investigators.

Appointment, §148-53.

**PAROLES—Cont'd****Department of correction—Cont'd**

Supervisors.

Appointment, §148-54.

**Discharge.**

Effect of, §148-58.1.

Limitation on, §148-58.1.

**Elections.**

Prohibited political activity of members or employees of parole commission or department of correction, §148-52.1.

**Eligibility of prisoners to have cases considered.**

Time of, §148-58.

**Escape.**

Failure to return from parole, §148-45.

**Forms.**

Commitments.

Furnished by department of correction, §148-59.

**Hearings.**

Out-of-state parolee supervision.

Interstate parole and probation hearing procedures, §148-65.1.

Revocation hearings. See within this heading, "Revocation."

**Investigators and investigations.**

Cases of prisoners, §§148-53, 148-56.

**Loans.**

General provisions as to loans to parolees, §148-18.

**Out-of-state parolee supervision.**

Hearings.

Interstate parole and probation hearing procedures, §148-65.1.

Interstate parole and probation hearing procedures, §148-65.1.

**Parole commission.**

Appointment of members, §143B-267.

Assistance in supervision of parolees, §148-56.

Case histories.

Preparation, §148-56.

Chairman, §143B-267.

Citizenship.

Restoration of citizenship, §§13-1 to 13-4.

See CITIZENSHIP.

Compensation, §143B-267.

Compensation to persons erroneously convicted.

Action by, §148-84.

Cooperation of prison and parole officials and employees, §§148-42, 148-64.

Creation, §143B-266.

Duties.

Generally, §143B-266.

Elections.

Political activities prohibited, §148-52.1.

Employees.

Cooperation of prison and parole officials and employees, §148-64.

**PAROLES—Cont'd****Parole commission—Cont'd****Employees—Cont'd****Elections.**

Prohibited political activities, §148-52.1.

Free access to all prisoners, §148-64.

Meetings, §143B-267.

Permission to leave state or county, §148-58.1.

**Powers.**

Generally, §143B-266.

Unaffected by state prison chapter, §148-48.

Quorum, §143B-267.

**Record section.**

General provisions, §§148-74 to 148-80.

See STATE PRISON.

Removal of members, §143B-267.

Revocation of parole.

Conviction of crime, §148-62.

Power, §143B-266.

Rules and regulations.

Adoption, §143B-266.

Services, §143B-267.

Statements filed with, §148-59.

**Supervision.**

Assistance in supervision, §148-56.

Youthful and first term offenders.

Facilities and programs for youthful offenders, §§148-49.1 to 148-49.9.

See STATE PRISON.

**Permission to leave state or county,**

§148-58.1.

**Quorum.**

Parole commission, §143B-267.

**Records of prisoner.**

Duties of clerk, §148-59.

Statements filed with parole commission, §148-59.

**Reports.**

Relief from further reports, §148-58.1.

**Revocation.**

Attorney at law.

Entitlement of indigent parolees to counsel at revocation hearings, §148-62.1.

Conditional, §148-61.1.

Conviction of crime.

Discretionary, §148-62.

Discretionary, §148-62.

Right to counsel at revocation hearings, §7A-451.

Temporary, §148-61.1.

**Rules and regulations.**

Established by parole commission, §148-57.

**Social services.**

County directors.

Assistance in supervision of parolees, §148-56.

**Supervisors.**

Duties, §148-54.

Provided for, §148-54.

**PAROLES—Cont'd****Time.**

Eligibility of prisoners for paroles, §148-58.

**Work release privileges.**

Regulations, §148-33.1.

**PARTIES.****Abatement, revival and survival.**

Death by wrongful act, §28-173.

**Boundaries.**

Proceedings to establish boundaries, §§38-3, 98-3.

**Executors and administrators.**

Actions by and against representatives.

To sue or defend in representative capacity, §28A-18-3.

Sales of real property.

Adverse claimant to be party, §28A-17-6.

Heirs and devisees necessary parties, §28A-17-4.

Sue or defend in representative capacity, §28A-18-3.

**Illegitimacy.**

Civil action to determine paternity, §§49-14, 49-16.

**Joinder of parties.**

Permissive joinder, §1A-1, Rule 20 (a).

Separate trials, §1A-1, Rule 20 (b).

**Lost instruments and records.****Wills.**

Proceedings to establish, §98-6.

**Mentally ill.**

Sterilization of persons mentally defective.

Civil or criminal liability of parties.

Limitation, §35-48.

**Missing persons.**

Action for receiver, §28C-2.

**Oil and gas conservation.**

Hearing before department, §113-401.

**Wills.**

Proceedings to establish contents of lost or destroyed will, §98-6.

**PARTNERSHIP.****Accounts and accounting.**

Surviving partner to account and settle, §59-82.

**Auctions and auctioneers, §85B-4.****Contractors.****License.**

Examination for license, §87-10.

**Debtor and creditor.**

Persons trading as "company" or "agent".

Sign to be posted.

Creditor's rights upon failure to post, §66-72.

Surviving partner.

Notice to creditors, §59-78.

**Dissolution and winding up.****Claims.**

Effect of failure to present claim within six months, §59-80.

**PARTNERSHIP—Cont'd****Dissolution and winding up—Cont'd**

Notice.

Notice to creditor, §59-78.

Presentation of claim within six months, §59-80.

**Income tax.**

Net income.

Basis of return of net income, §105-142, (c).

Nonresidents.

Deductions, §105-147, (18).

Reports, §105-154.

Returns.

Information at the source, §105-154.

**Licenses.**

Contractors.

Examination for license, §87-10.

**Limitation of actions.**

Presentation of claims within six months, §59-80.

**Notice.**

Creditors to be given notice by surviving partner, §59-78.

**Signs.**

Agency.

Sign to be posted disclosing real parties, §66-72.

Company.

Sign to be posted disclosing real parties, §66-72.

**Surviving partners.**

Accounting and settling.

Surviving partner to account and settle, §59-82.

Notice to creditors, §59-78.

Presentation of claim.

Effect of failure to present claim within six months, §59-80.

**Time.**

Presentation of claims within six months, §59-80.

**Veterinarians.**

Partnership practice, §90-187.11.

**PARTRIDGES.**

See GAME LAWS.

**PATENTS.****Licenses.**

Dealers in patent rights and formulas, §105-100.

**PATHOLOGISTS.****Cancer control program.**

Immunity of pathologists, §130-184.2.

Paupers.

See PAUPERS.

Reporting of cancer by pathologists, §130-184.1.

**Medical examiner.**

Additional services and facilities, §130-196.

**PATROL.**

State highway patrol, §§20-184 to 20-196.2.

See STATE HIGHWAY PATROL.

**PAUPERS.****Arrest.**

Custodian of possibly indigent person.

Duty to notify public defender or clerk of superior court, §7A-453.

**Attorney at law.**

Criminal cases.

Appointment of counsel for indigent defendants, Appx. VIII.

**Cancer control program.**

Financial aid for diagnosis, hospitalization and treatment, §130-181.

**Clerks of court.**

Appointment of counsel.

Determination of indigency by clerk, §7A-452.

**Counties.**

Records.

How to be kept, §153-154.

**County-city hospital facilities for the poor, §§131-28.23 to 131-28.28.****Criminal law and procedure.**

Public defender, §§7A-465 to 7A-470.

See JUDICIAL DEPARTMENT.

Representation of indigent persons, §§7A-344, 7A-450 to 7A-459.

See JUDICIAL DEPARTMENT.

**Hospitalization and medical treatment.**

Cancer control program.

Financial aid for diagnosis, hospitalization and treatment, §130-181.

**Hospitals.**

Counties.

See HOSPITALS.

**Marriage.**

Certificate of health of applicants for licenses.

Free physical examination by health authorities for indigents, §51-11.

**Public defender, §§7A-465 to 7A-470.**

See JUDICIAL DEPARTMENT.

**Public welfare.**

Social services, §§108-7 to 108-81.

See SOCIAL SERVICES.

**Social services, §§108-7 to 108-81.**

See SOCIAL SERVICES.

**Suspension of sentence and probation.**

Right to counsel, §15-200.1.

**Welfare.**

Social services, §§108-7 to 108-81.

See SOCIAL SERVICES.

**PAYMENT.****Animals.**

Livestock.

North Carolina livestock prompt pay law, §§106-418.1 to 106-418.7.

See LIVESTOCK.

North Carolina livestock prompt pay law, §§106-418.1 to 106-418.7.

See LIVESTOCK.

**PAYMENT—Cont'd****Consumer finance act.**

Enforcement.

Loans made elsewhere, §53-190.

Limitation, §53-180.

**Licenses.**

To secretary of revenue, §105-33, (f).

**Livestock.**

North Carolina livestock prompt pay law, §§106-418.1 to 106-418.7.

See LIVESTOCK.

**Municipal corporations.**

Law enforcement officers' benefit and retirement fund, §143-166, (i).

**Oil pollution control.**

Removal of discharges.

Expenses, §143-215.88.

**Prompt pay law.**

North Carolina livestock prompt pay law, §§106-418.1 to 106-418.7.

See LIVESTOCK.

**State departments, institutions and agencies.**

Inmates to pay costs.

See STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES.

**Taxation.**

See TAXATION.

**Workmen's compensation act, §§97-1 to 97-122.**

See WORKMEN'S COMPENSATION ACT.

**PAYMENT INTO COURT.****Decedents' estates.**

Payment to clerk of sum due and owing intestates, §§28-68 to 28-68.3.

**Executors and administrators.**

Minors.

Funds due minor, §28A-23.2.

**PEACE OFFICERS.****Actions.**

Defense of officers in civil actions, §20-194.

**Alcoholic beverages.**

Powers of local officers, §18A-20.

**Arrest.**

Officers from other states.

Unlawful arrest.

Misdemeanor, §14-43.1.

**Attorney at law.**

Defense of officers in civil actions, §20-194.

**Bonds, surety.**

Department of natural and economic resources.

Special peace officers, §113-28.3.

**Department of natural and economic resources.**

Special peace officers, §§113-28.1 to 113-28.4.

See NATURAL AND ECONOMIC RESOURCES.

**PEACE OFFICERS—Cont'd****Game laws.**

Officers constituted deputy game protectors, §113-92.

**Judgments.**

Judgments against officers in civil actions.

Payment, §20-194.

**Law enforcement officers' death benefit act, §§143-166.1 to 143-166.7.**

See LAW ENFORCEMENT OFFICERS' DEATH BENEFIT.

**Motor vehicles.**

Accident or collision.

Reports to police, §20-166.1.

Overloading.

Duties as to, §20-96.

Permits.

Inspection of special permits for vehicles of excessive size or weight, §20-119.

State highway patrol, §§20-184 to 20-196.2.

Stopping on highway.

Duty of peace officer, §§20-161, 20-183.

Removal of vehicles from public highway, §20-161.

**Natural and economic resources, §§113-28.1 to 113-28.4.**

See NATURAL AND ECONOMIC RESOURCES.

**Other states.**

Unlawful arrest.

Misdemeanor, §14-43.1.

**Retirement system.**

Badges or service revolver of retiring members, §20-187.2.

**Sheriffs, §§162-1 to 162-25.**

See SHERIFFS.

**Weapons.**

Purchase of revolvers by active members, §20-187.2.

Service revolver of deceased or retiring members, §20-187.2.

**PEANUTS, §106-66.****Marketing of farmers' stock peanuts.**

Trailer or semitrailer transporting.

Exemption from registration and certificate of title, §20-51.

**Motor vehicles.**

Exemption from registration and certificate of title.

Trailer or semitrailer transporting peanuts, §20-51.

Trailers.

Exemption from registration and certificate of title, §20-51.

**Promotion of use and sale of agricultural products, §§106-550 to 106-568.**

See AGRICULTURE.

**Taxation.**

Property classified for taxation at reduced rate, §105-277.

**PEDDLERS.****Agriculture.****Licenses.**

State-wide, §105-53.

**Counties.**

Regulation of itinerant merchants,  
§153A-125.

**Definitions, §105-53.****Fuels tax.**

Defined, §105-449.2.

**Itinerant peddler.**

Defined, §105-53.

Regulation by counties, §153A-125.

**Licenses.**

Established place of business, §105-53.

Fee, §105-53, (a).

Nontransferable, §105-33, (d).

State-wide license, §105-53.

**PEDESTRIANS, §20-155.****General provisions, §§20-172 to 20-175.3.**

See MOTOR VEHICLES.

**PEMBROKE STATE UNIVERSITY.****Board of trustees.****General provisions.**

See UNIVERSITY OF NORTH CAROLINA.

**Bond issues.****Student housing.**

See UNIVERSITIES AND COLLEGES.

**Chancellor.****General provisions.**

See UNIVERSITY OF NORTH CAROLINA.

**Constituent institution.**

Defined, §116-2.

Enumeration, §116-4.

**Military services.****Tuition fees.****In-state tuition.**

Serving in armed forces outside of  
state not to lose status, §116-  
143.1.

**Motor vehicles.**

Traffic and parking regulations, §§116-  
44.3 to 116-44.5.

See UNIVERSITY OF NORTH CAROLINA.

**Student housing, §§116-175 to 116-185.**

See UNIVERSITIES AND COLLEGES.

**Traffic and parking regulations, §§116-44.3 to 116-44.5.**

See UNIVERSITY OF NORTH CAROLINA.

**Tuition fees.****In-state tuition.**

Definitions, §116-143.1.

Military status provisions, §116-143.1.

Qualification, §116-143.1.

Required to charge, §116-143.

Special tuition rates for certain persons,  
§116-143.

**PENALTIES.****General provisions.**

See FINES, PENALTIES AND FORFEITURES.

**PENITENTIARIES.****State prison, §148-2 to 148-95.**

See STATE PRISON.

**PENSIONS.****Aid to the aged and disabled, §§108-25 to 108-28.**

See SOCIAL SERVICES.

**Counties.**

Retirement system for counties and cities, §§128-21 to 128-38.

See RETIREMENT SYSTEM FOR COUNTIES AND CITIES.

**Firemen's pension fund, §§118-18 to 118-32.**

See FIREMEN'S PENSION FUND.

**Firemen's relief fund, §§118-1 to 118-17.**

See FIREMEN'S RELIEF FUND.

**Municipal corporations.**

Retirement system for cities and towns,  
§§128-21 to 128-38.

See RETIREMENT SYSTEM FOR COUNTIES AND CITIES.

**National guard, §127-30.1.****Payment of pensions, §§112-25, 112-27, 112-28.**

See within this heading,  
"Warrants for payment of money."

**Power of attorney, §112-28.****Revision of pension roll.**

Checked with record of vital statistics,  
§112-37.

**State employees.**

Retirement system, §§135-1 to 135-31.

See RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES.

**Teachers.**

Retirement system, §§135-1 to 135-31.

See RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES.

**Vital statistics.**

Checking roll of pensioners, §112-37.

**Warrants for payment of money.**

Copy of power of attorney, §112-28.

Indorsement, §112-28.

Payable to pensioner or order, §112-28.

**PERINATAL HEALTH CARE.****General provisions, §§130-254 to 130-258.**

See HEALTH.

**PERJURY, §§14-209 to 14-216.****Game laws.**

False statement in application for hunting license, §113-109.

**Insurance.****Benefits.**

False oath to procure benefit of insurance policy or certificate, §14-214.

**PERJURY—Cont'd**

**Motor vehicles.**

Mandatory revocation of license by department upon conviction, §20-17.

**Public officers.**

Swearing falsely to official reports, §14-232.

**Reports.**

False swearing.

Swearing falsely to official reports, §14-232.

**PERMITS.**

**Agricultural labor camps**, §§130-166.1 to 130-166.15.

See AGRICULTURAL LABOR CAMPS.

**Air pollution.**

See AIR POLLUTION.

**Ambulances.**

Issuance.

By department of human resources, §130-230.

Required to operate ambulance, §130-230.

**Burial permits.**

General provisions.

See BURIAL.

**Children.**

Institutions for care of children must have permits, §110-49.

**Coastal area management.**

General provisions.

See COASTAL AREA MANAGEMENT.

**Commercial feed.**

Manufactures and distributors, §106-284.34.

**Dam safety law**, §§143-215.23 to 143-215.37.

See DAMS.

**Department of natural and economic resources.**

Dredging or filling estuarine waters, state-owned lakes, etc., §113-229.

**Dredging or filling.**

Estuarine waters, state-owned lakes, etc., §113-229.

**Fisheries resources.**

Dredging or filling estuarine waters, state-owned lakes, etc., §113-229.

**Hotels.**

From department of human resources, §72-46.

**Infants.**

Institutions for care of children must have permits, §110-49.

**Junkyard control.**

Required for junkyards, §136-149.

**Licenses.**

General provisions, §§105-33 to 105-113.

See LICENSES.

**Meat grading law**, §§106-173.1 to 106-173.16.

See MEAT AND MEAT PRODUCTS.

**PERMITS—Cont'd**

**Midwives.**

From department of human resources, §130-187.

**Mining.**

General provisions, §§74-50 to 74-68.

See MINES AND MINERALS.

**Municipal corporations.**

Motor vehicles.

Special permits for vehicles of excessive size or weight, §20-119.

**Oil and gas conservation.**

Drilling.

Fee for permit, §113-395.

Permit required, §113-395.

**Oil pollution control.**

See OIL POLLUTION CONTROL.

**Outdoor advertising control act.**

Required, §136-133.

**Outer banks.**

Protection of sand dunes along outer banks, §§104B-3 to 104B-16.

See HURRICANES OR OTHER ACTS OF NATURE.

**Sand dunes.**

Protection of sand dunes along outer banks, §§104B-3 to 104B-16.

See HURRICANES OR OTHER ACTS OF NATURE.

**Social services.**

Institutions caring for children, §110-49.

**Streets and highways.**

Openings, structures and other work on streets.

Issuance of permit from board of transportation, §136-93.

Outdoor advertising.

Authorizing removal of outdoor advertising by owner, lessee or tenant, §105-86, (h).

**Tourist camps, roadhouses and dance halls.**

From department of human resources, §72-46.

**University of North Carolina.**

Parking permits, §116-44.4.

**Veterinarians.**

Temporary permit, §90-187.4.

**Water and air resources department.**

General provisions, §143-215.1.

See WATER AND AIR RESOURCES DEPARTMENT.

**Water use within capacity use areas,**

§§143-215.15, 143-215.16.

See WATER USE ACT.

**PERSONAL PROPERTY.**

**Civil remedies for criminal actions.**

Recovery of damages for interference with property rights, §99A-1.

**Damages.**

Civil remedies for criminal actions.

Recovery of damages for interference with property rights, §99A-1.

**PERSONAL PROPERTY—Cont'd****Guardian and ward.**

Sale of ward's estate, §§33-31 to 33-35.

See GUARDIAN AND WARD.

**Taxation.**

Place for listing intangible personal property, §105-305, (e).

**Hired property.**

Civil remedies for criminal actions.

Recovery of damages for interference with property rights, §99A-1.

**Inheritance tax.**

Lien for payment of tax, §105-20.

**Intangible personal property.**

Taxation, §§105-198 to 105-217.

See TAXATION.

**Landlord and tenant.****Liens.**

Persons entitled to lien on personal property, §44A-2.

**Liens.**

Inheritance tax, §105-20.

**Landlord and tenant.**

Amount of lien, §44A-2.

Enforcement by public sale, §44A-2.

Lessor has lien up to sixty days from vacating, §44A-2.

Preference, §44A-2.

**Lienor.**

Persons entitled to lien on personal property, §44A-2.

**Mortgage in lieu of bond, §§109-24 to 109-31.**

See BONDS, SURETY.

**Sales tax.**

General provisions, §§105-164.1 to 105-164.44.

See SALES AND USE TAX.

**Seized or found.**

Record and disposition of property seized or found, §§15-11 to 15-17.

See SEARCHES AND SEIZURES.

**Taxation.**

See TAXATION.

**Trespass, §§14-160 to 14-164.**

Civil remedies for criminal actions.

Recovery of damages for interference with property rights, §99A-1.

**Use tax.**

Sales and use tax, §§105-164.1 to 105-164.44.

See SALES AND USE TAX.

**PERSONAL REPRESENTATIVES.****Blind persons.**

Assistance for the blind, §§111-30 to 111-33.

See BLIND PERSONS.

General provisions, §§28-1 to 28-192, 28A-1-1 to 28A-26-9.

See EXECUTORS AND ADMINISTRATORS.

**PERSONNEL SYSTEM.****Applicability.**

Employees subject to chapter, §126-5.

**Attorney general.**

Assistant attorneys general, §114-4.

**Cosmetic art.**

Board of cosmetic art examiners.

Application of personnel act, §88-15.

**Discrimination.**

Handicapped persons.

Prohibited in hiring, §128-15.3.

**Exemptions, §126-5.****Handicapped persons.**

Discrimination against handicapped prohibited in hiring, §128-15.3.

Recruitment by state.

State policy, §128-15.3.

State policy, §128-15.3.

**Leave.**

Minimum leave granted state employees, §126-8.

**Recruitment of handicapped persons.**

State policy, §128-15.3.

**Sick leave.**

Clerks of superior courts.

Transfer of sick leave earned as county or municipal employees.

Certain employees, §7A-102.1.

Minimum leave granted state employees, §126-8.

**Vacations.**

Minimum leave granted state employees, §126-8.

**PEST CONTROL.**

Biological organism act, §§106-65.42 to 106-65.48.

See BIOLOGICAL ORGANISM ACT.

Structural pest control, §§106-65.22 to 106-65.36.

See AGRICULTURE.

**PESTICIDES.**

Advisory committee. See within this heading, "Board."

**Applicators.****License.**

Application.

Classification by board, §143-452, (d).

Contents, §143-452, (b).

Fee accompany application, §143-452, (b).

Classification.

Separate classifications, §143-452, (b).

**Fees.**

Annual inspection fee, §143-452, (b).

Application fee, §143-452, (b).

Plate or decal furnished by board to identify equipment, §143-452, (b).

Qualifications, §143-453, (a).

**Board.**

Advisory committee.

Composition, §143-439.

Creation, §143-439.

Functions, §143-439.

**PESTICIDES—Cont'd****Board—Cont'd**

- Appointment.
- By governor, §143-436.
- Composition, §143-436.
- Creation, §143-436.
- Organization, §143-436.
- Quorum, §143-436.
- Terms of office, §143-436.

**Discontinued pesticides.**

- Confiscation and disposal, §143-442, (g).
- Registration, §143-442, (g).

**Enforcement.**

- By commissioner of agriculture, §143-438.

**Governor.**

- Appointment of board, §143-436.

**Proclamations.**

- By board, §143-461, (2).

**Quorum.**

- Pesticide board, §143-436.

**Registration.**

- Cancellation, §§143-442, (e), 143-464, (a).
- Discontinued pesticides, §143-442, (g).
- Revocation, §143-442, (e).

**Structural pest control, §§106-65.22 to 106-65.36.**

- See AGRICULTURE.

**PETITION.****Alcoholic beverages.**

- Elections.
- County election as to A.B.C. stores, §18A-51.

**Blind persons.**

- Assistance for the blind.
- Appointment of personal representatives, §§111-30 to 111-33.
- See BLIND PERSONS.

**Boundaries.**

- Establishing boundaries and interest where conveyance and copy lost, §98-3.

**Counties.**

- Alcoholic beverages.
- Elections.
- A.B.C. store elections, §18A-51.
- Housing authorities law, §§157-4, 157-33.

**Executors and administrators.**

- Real property.
- Partition, §28A-17-3.
- Petition for sale, §28A-17-2.
- Resignation.

- Contents of petition, §28A-10-2.

**Guardian and ward.**

- Sale of ward's estate, §33-31.

**Hospitals.**

- Hospital districts authorized to issue bonds and levy taxes.
- Petition for formation, §131-126.31.
- Alternative procedures, §131-126.40B.

**Juvenile courts.**

- Jurisdiction and procedure, §7A-281.

**Lost instruments and records.**

- General provisions, §§98-1 to 98-18.
- See LOST INSTRUMENTS AND RECORDS.

**PETITION—Cont'd****Mentally ill.**

- Sterilization of mental defectives.
- General provisions.
- See MENTALLY ILL.

**Metropolitan sewerage districts.**

- Creation, §162A-66.
- Inclusion of additional political subdivision or unincorporated area, §162A-68.
- Signatures, §162A-66.

**Municipal corporations.**

- Initiative petitions.
- Charter amendments, §160A-104.

**Names.**

- Adoption.
- Change of name, §48-29.

**Streets and highways.**

- Drainage of highways, §136-21.

**Vital statistics.**

- Establishing fact of birth.
- By person without certificate, §130-72.

**PETROLEUM.****Oil and gas conservation, §§113-378 to 113-415.**

- See OIL AND GAS CONSERVATION.

**Oil pollution control act of 1973, §§143-215.75 to 143-215.99.**

- See OIL POLLUTION CONTROL.

**PHARMACISTS.****Advertisements.**

- Patent medicines.
- Certain advertising prohibited, §90-78.

**Alcoholic beverages.**

- Wine.
- Sale in drugstores, §18A-38, (f).

**Board of pharmacy.**

- Denial, suspension, revocation or refusal to renew license, §90-65.

**Fees.**

- Collectible by board, §90-60.

**Cancer control program.**

- Certain patent cures and devices prohibited, §90-78.

**Contagious diseases.**

- Certain patent cures and devices prohibited, §90-78.

**Department of human resources and program of hospital care, §§131-120 to 131-126.**

- See HOSPITALS.

**Drugstores, §§90-60, 90-66, 90-71, 90-73, 90-75.**

- Licenses.
- Fees, §90-60.
- Permit.

- Denial, suspension, revocation or refusal to renew, §90-65.

**Examinations.**

- Fees, §90-60.

**Fees.**

- Collectible by board, §90-60.

**PHARMACISTS—Cont'd****Fees—Cont'd**

Licenses, §90-60.

**Fines, penalties and forfeitures.**

Certain patent cures and devices.

Advertising and sale prohibited, §90-78.

Patent medicines, §90-79.

Certain violations, §90-78.

Poisons.

Sales without labeling or recording,

§90-77.

Salk vaccine.

Unauthorized sale, §90-80.1.

**Fraud.**

License, §90-65.

Patent medicines, §90-78.

**Labels.**

Poisons, §§90-71, 90-77.

**Licenses.**

Assistant pharmacists, §§90-60, 90-63.

Fee, §90-60.

Drugstores, §§90-60, 90-66, 90-71 to 90-73.

Fees, §90-60.

Fees, §90-60.

Fraud.

Effect, §90-65.

Grounds for suspension, §90-65.

Nonresident.

License without examination, §90-64.

Fee, §90-60.

Refusal.

Grounds for refusal, §90-65.

Renewal.

Fee, §90-60.

Grounds for refusal to renew, §90-65.

Revocation.

Grounds for revocation, §90-65.

Suspension.

Grounds for suspension, §90-65.

Without examination.

Fee, §90-60.

**Loans.**

Student loan fund, §§131-121, 131-124.

**Nonresidents.**

Licenses.

Fee, §90-60.

Issuance without examination, §90-64.

Fee, §90-60.

**Patent medicines.**

Advertising, §90-78.

Certain patent cures and devices prohibited, §90-78.

Fines, penalties and forfeitures.

Violations, §90-78.

Licenses.

Peddlers, §105-53, (e).

Sales, §§90-71, 90-78.

**Physicians and surgeons.**

Permit to physician to conduct drugstore.

Fee, §90-60.

**Poisons.**

Labels.

Required, §90-77.

Penalties.

Violations, §90-77.

**PHARMACISTS—Cont'd****Poisons—Cont'd**

Sales regulated, §90-77.

**Reciprocity.**

License.

Fee, §90-60.

**Sales.**

Patent medicines, §90-78.

**Salk vaccine.**

Unauthorized sale, §90-80.1.

**Scholarships.**

Student loan fund, §§131-121, 131-124.

**Tuberculosis.**

Advertisements and sales.

Certain patent cures and devices prohibited, §90-78.

**Wrongful death.**

Payment of reasonable medical expenses, §28-173.

**PHONOGRAPHS.****Records, tapes and recording devices,**

§§14-432 to 14-437.

See RECORDS, TAPES AND RECORDING DEVICES.

**PHOTOGRAPHY AND PHOTOSTATING.****Art.**

General provisions.

See ART.

**Bail bondsmen and runners.**

Runner's license, §85A-14.

**Counties.**

Records.

Photographic reproduction of county records, §153A-436.

**Discovery.**

Production of documents and things for inspection or photographing, §1A-1, Rule 34.

**Licenses.**

Firm or corporation, §105-41, (e).

Nontransferable, §105-33, (d).

**Motor vehicles.**

Driver's license.

Photostated copies.

Violations of license provisions, §20-30, (6).

**Nonresidents.**

Evidence of, §105-41, (a).

**Photographers.**

Licenses for photographers.

Agents, §105-41, (a), (e).

Canvassers, §105-41, (a).

Enlarging or coloring pictures or photographs, §105-41, (a).

Solicitors, §105-41, (a), (e).

State-wide license, §105-41, (a).

Solicitors, §105-41, (a), (e).

State-wide license, §105-41, (a).

**Records,** §§153-9.1 to 153-9.7, 153-15.1 to 153-15.6.

Duplicates to have same force and effect as original, §132-8.2.

Preservation of records, §132-8.2.

**PHOTOGRAPHY AND PHOTOSTATING**

—Cont'd

**Vital statistics.**

Certified or photostatic copies of records,  
§130-66.

Fee, §130-66.

**PHRENOLOGY.**

Licenses, §105-48.

Nontransferable, §105-33, (d).

Prohibited, §14-401.5.

**PHYSICAL EDUCATION.****Revenue bonds.**

Physical education and recreation,  
§§116-187 to 116-198.

See UNIVERSITIES AND COLLEGES.

**PHYSICALLY HANDICAPPED.**

Council on employment, §§143-283.1 to  
143-283.3, 143-283.7, 143-283.8.

See HANDICAPPED PERSONS.

**PHYSICIANS AND SURGEONS.****Abortion.**

Refusal to perform abortion, §14-45.1.

When abortion not unlawful, §14-45.1.

**Assistant to physician.**

Practicing medicine, §90-18.

Regulations and restrictions.

Generally, §90-18.

**Blind persons.**

General provisions, §§111-4 to 111-35.

See BLIND PERSONS.

**Board of examiners, §§90-2 to 90-9.****Nursing.**

Appointment of subcommittee on nursing, §90-6.

Regulations governing applicants for  
licenses, examinations, etc., §90-6.

Subcommittee on nursing.

Appointment, §90-6.

**Cadavers for medical schools, §§90-212 to 90-216.**

See UNIVERSITIES AND COLLEGES.

**Cancer control program.**

Assistance to, §130-185.

Reports of cancer, §130-184.

**Contagious diseases.**

Report, §130-81.

**Controlled substances.**

Charitable, mental and penal institutions.

Furnishing controlled substances to inmates, §14-258.1.

**Corporations.**

Hospital, medical and dental service,  
§§57-1 to 57-20.

See HOSPITALS.

**Counties.**

County physician, §130-23.

**Death.**

Notification of death.

Identification of attending physician,  
§130-42.

**Definitions, §130-3.**

Practice of medicine, §90-18.

Qualified physician, §§122-36, 122-56.2.

**PHYSICIANS AND SURGEONS—Cont'd****Definitions—Cont'd**

Radiology, §90-18.

**Department of human resources and  
program of hospital care, §§131-120  
to 131-126.**

See HOSPITALS.

**Education.**

Medical care for underprivileged children, §115-204.

**Elections.**

Absentee ballot.

Certificate of physician, §163-227.

**Emergency medical services.**

General provisions, §§143-507 to 143-517.

See EMERGENCY MEDICAL SERVICES.

**Examinations.**

Eye examinations.

Arranged for by department of human  
resources, §111-8.

Certain eye examinations to be reported  
to department of human resources,  
§111-8.1.

Regulations governing applicants for  
licenses, examinations, etc., §90-6.

**Executors and administrators.**

Death by wrongful act.

Payment of reasonable medical expenses,  
§28A-18-2.

**Exemptions from article, §90-18.****Eyes.**

Blind persons, §§111-4 to 111-5.

See BLIND PERSONS.

**Examinations.**

Arranged for by department of human  
resources, §111-8.

Certain eye examinations to be reported  
to department of human resources,  
§111-8.1.

**Fees.**

Permit to physician to conduct drugstore,  
§90-60.

Workmen's compensation act, §§97-26,  
97-89, 97-90.

**Fines, penalties and forfeitures.**

License.

Practicing without license, §90-18.

**Health, §§130-1 to 130-248.**

See HEALTH.

**Hospitals for mentally disordered.****Compensation.**

Not to accept outside compensation,  
§122-28.

Exceptions, §122-28.

**Examinations.**

Attorney at law.

Furnishing of examination results,  
§122-8.1.

Disclosure of information regulated,  
§122-8.1.

Fees and mileage, §122-43.

Medical assistance, §§108-59 to 108-61.

**PHYSICIANS AND SURGEONS—Cont'd****Hospitals for mentally disordered—**

Cont'd

Patients rights.

Contact and consultation with private physicians, §122-55.2.

Records.

Attorney at law.

Furnishing to attorneys, §122-8.1.

Disclosure prohibited, §122-8.1.

Social services.

Medical assistance, §§108-59 to 108-61.

**Immunization.**

Cancer.

Immunity of physicians reporting, §130-184.2.

Certificate of immunization, §130-89.

Vaccination.

Certificate of immunization, §130-89.

**Jails.**

Procedure when consent is refused by prisoner for medical treatment, §130-191.1.

**Juvenile courts.**

Examination and treatment of children, §7A-286.

**Licenses, §§90-9 to 90-20.**

Exemptions from article, §90-18.

Fees, §§90-15, 105-41, (a).

Nontransferable, §105-33, (d).

Practicing without license, §90-14.

Definition.

Practicing, §90-18.

Forbidden, §90-18.

Penalties, §90-18.

Regulations governing applicants for licenses, examinations, etc., §90-6.

State-wide license, §105-41, (a).

**Loans.**

Student loan fund, §§131-121, 131-124.

**Marriage.**

Health certificate, §§51-9 to 51-13.

See MARRIAGE.

**Medical examiner.**

Appointment, §130-197.

**Medical training.**

Negroes, §131-124.

**Mentally ill.**

Sterilization of persons mentally defective.

General provisions, §§35-36 to 35-51.

See MENTALLY ILL.

**Military services.**

Exemption of physician with United States army, navy or public health service, §90-18.

**Nonresidents.**

Regulation of practice, §90-18.

**Nurses.**

General provisions, §§90-158 to 90-171.18.

See NURSES.

Registered nurses practicing medicine, §90-18.

**PHYSICIANS AND SURGEONS—Cont'd****Pharmacists.**

Permit to physician to conduct drugstore, §90-71.

Fee, §90-60.

**Post-mortems.**

Examinations.

Compensation of physician, §15-7.

**Practice of medicine.**

Defined, §90-18.

**Prisons and prisoners.**

Medical treatment refused by prisoner.

Procedure, §130-191.1.

**Public health, §§130-1 to 130-248.****Radiology, §90-18.**

Defined, §90-18.

**Records.**

Inflammation of eyes of newborn, §130-108.

**Renal diseases.**

Chronic renal disease control program, §§130-236 to 130-239.

See HEALTH.

Department of human resources.

Powers and duties.

Generally, §130-238.

**Reports.**

Cancer, §130-184.

Immunity of physicians reporting, §130-184.2.

Contagious diseases, §130-81.

Tuberculosis reported to department of human resources, §§131-57, 131-85, 131-86.

Venereal diseases, §130-95.

**Scholarships.**

Student loan fund, §§131-121, 131-124.

**State prison.**

Tuberculosis.

Physician at state prison to report, §131-86.

**Sterilization of persons mentally defective.**

General provisions, §§35-36 to 35-50.

See MENTALLY ILL.

**Sterilization operations, §§90-271 to 90-275.**

See STERILIZATION OPERATIONS.

**Student loan fund, §§131-121, 131-124.****Tuberculosis.**

Reports.

Physician at state prison, §131-86.

Sanatorium for tubercular prisoners.

County physicians or health officers, §131-85.

Physician at state prison and convict camp, §131-86.

Tuberculosis reported to department of human resources, §§131-57, 131-85, 131-86.

**Venereal diseases.**

Examination of purchaser of remedies, §130-102.

Only licensed person to treat venereal diseases, §130-96.

**PHYSICIANS AND SURGEONS—Cont'd**

**Venereal diseases—Cont'd**

Report of cases or positive laboratory tests, §130-95.

**Veterinarians, §§90-179 to 90-187.12.**

See VETERINARIANS.

**Vital statistics.**

Death certificate.

Cause of death unknown.

Duties of physician, §130-46.

Medical certificate.

Duties of physician, §130-46.

Statistics.

Fetal death or stillbirth, §130-43.

**Workmen's compensation act.**

Collection of physicians's fees, §97-90.

Medical treatment and supplies, §§97-25 to 97-27, 97-89, 97-90.

**Wrongful death.**

Payment of reasonable medical expenses, §28A-18-2.

**PIANOS AND ORGANS.**

**Licenses.**

Sale or repair, §105-82.

**PILOTS.**

**Beaufort harbor, §§76-28 to 76-34.**

Board of commissioners, §§76-25 to 76-34.

Election of commissioners, §76-25.

Oath of office, §76-25.

**Bonds, surety.**

Hatteras and Ocracoke, §76-37.

**Cape Fear river.**

Board of commissioners.

Dispute as to pilotage.

Jurisdiction of board, §76-11.

Jurisdiction, §§76-1, 76-11.

Disputes as to pilotage, §76-11.

**Disputes as to pilotage, §76-67.**

Cape Fear river, §76-11.

**Fees.**

First pilot to speak vessel to get fees, §§76-16, 76-50, 76-72.

**Fines, penalties and forfeitures.**

Pilot's liability.

Obstructing navigable waters, etc., §76-40.

**Harbor master.**

Wilmington harbor, §§76-18 to 76-24.

See NAVIGATION.

**Hatteras.**

Commissioners of navigation, §76-37.

Licenses, §§76-37, 76-39.

**Jurisdiction.**

Board of commissioners for Cape Fear river, §76-11.

Disputes as to pilotage, §§76-11, 76-67.

**Liability.**

Failure to report destruction of aids to navigation, etc., §76-40.

**Licenses.**

Hatteras and Ocracoke, §§76-37, 76-39.

Expiration, §76-37.

Fees, §76-37.

**PILOTS—Cont'd**

**Morehead City navigation and pilotage commission, §§76-59 to 76-73.**

See MOREHEAD CITY NAVIGATION AND PILOTAGE COMMISSION.

**Ocracoke.**

Commissioners of navigation, §76-37.

Licenses, §§76-37, 76-39.

**Rates of pilotage.**

First pilot to speak vessel to get fees, §§76-16, 76-50, 76-72.

Refused pilot.

Entitled to pay, §76-50.

**Refusal, §§76-17, 76-34, 76-44, 76-71, 76-73.**

Pilots refused entitled to pay, §76-50.

**Service of process, §76-67.**

Disputes as to pilotage, §§76-11, 76-67.

**Summons and process, §76-67.**

Disputes as to pilotage, §§76-11, 76-67.

**PINEVILLE.**

**Public utilities.**

Town of Pineville included in term when supplying telephone services to public for compensation, §62-3, (23).

**PIPELINE COMPANIES.**

**Taxation.**

Public service companies, §§105-333 to 105-344.

See PUBLIC UTILITIES.

**PITT COUNTY.**

**Historical commission.**

Department of cultural resources.

Transfer of commission to department, §143B-51.

**PLANNING.**

**Land policy act.**

General provisions, §§113A-150 to 113A-159.

See LAND POLICY ACT.

**Metropolitan sewerage districts.**

Submission of preliminary plans to planning groups, §162A-75.

**Municipal corporations, §§160A-360 to 160A-366.**

See MUNICIPAL CORPORATIONS.

**Sewage.**

Regional sewage disposal planning.

General provisions, §§162A-26 to 162A-30.

See DRAINS AND SEWERS.

**Southern growth policies agreement, §§143-490 to 143-506.**

See SOUTHERN GROWTH POLICIES AGREEMENT.

**Water supply.**

Regional water supply planning,

§§162A-20 to 162A-25.

See WATER SYSTEMS.

**PLANT PESTS.**

**Biological organism act, §§106-65.42 to 106-65.48.**

See BIOLOGICAL ORGANISM ACT.

**PLANT PESTS—Cont'd**

**Structural pest control act**, §§106-65.22 to 106-65.36.

See **AGRICULTURE**.

**PLANTS.**

**Vegetable plant law**, §§106-284.14 to 106-284.22.

See **VEGETABLES**.

**PLATES.**

**Radio operators.**

Class D citizens radio station operators, §20-81.6.

**PLATS.**

**General provisions**, §§47-30, 47-32, 47-32.1, 47-108.10.

See **MAPS AND PLATS**.

**PLEADING.****Appeals.**

Guilty or nolo contendere.

Appeal after plea of guilty or nolo contendere, §15-180.2.

**Criminal procedure.**

Nolo contendere.

Appeal after plea of guilty or nolo contendere, §15-180.2.

**Divorce and alimony.**

Denial, §50-10.

**Fees.**

Uniform civil process fees, §7A-311.

**Filing.**

Civil cases at criminal terms, §7A-49.2.

**Ordinances.**

County ordinances, §153A-50.

General provisions, §160A-79.

**PLEDGE AND COLLATERAL SECURITY.****Housing finance agency.**

Validity of any pledge, §122A-10.

**Licenses.**

Installment paper dealers, §105-83.

**PLUMBING.****Building code.**

North Carolina state building code, §§143-136 to 143-143.2.

See **BUILDING CODE**.

**Contractors.**

Plumbing and heating contractors, §§87-16 to 87-27.

See **PLUMBING AND HEATING CONTRACTORS**.

**Contracts.**

Public building contracts, §§143-128 to 143-135.4.

See **BUILDING CONTRACTS**.

**Counties.**

Plumbing contracts.

Specifications, §143-128.

**Licenses.**

General provisions, §105-91.

Nontransferable, §105-33, (d).

**Municipal corporations.**

Contracts.

Specifications, §143-128.

**PLUMBING—Cont'd**

**Public building contracts**, §§143-128 to 143-135.4.

General provisions.

See **BUILDING CONTRACTS**.

**PLUMBING AND HEATING CONTRACTORS.**

**Board of examiners**, §§87-16 to 87-20.

Appointment, §87-16.

Membership, §87-16.

Terms of office, §87-16.

Vacancies, §87-16.

**Building code.**

North Carolina state building code, §§143-136 to 143-143.2.

See **BUILDING CODE**.

**Examinations.**

Licenses.

Granted without examination, §87-21, (d).

**Licenses.**

Fees.

State license, §105-91.

Granted without examination, §87-21, (d).

Nontransferable, §105-33, (d).

Oil burners and coal stokers.

Sale or rental, §105-51.

State license, §105-91.

**Refrigeration contractors**, §§87-52 to 87-64.

See **REFRIGERATION CONTRACTORS**.

**PODIATRISTS.****Accident and health insurance.**

Right to choose services, §58-260.

**Licenses.**

Fees, §105-41.

Nontransferable, §105-33, (d).

State-wide license, §105-41.

**POISONS.****Animals.**

Poisoning livestock.

Felony, §14-163.

**Charitable and penal institutions.**

Furnishing intoxicants, poisons or firearms to inmates of charitable and penal institutions, §14-258.1.

**Drugs.**

Exceptions, §90-77.

How poisons marked, §§90-71, 90-77.

Labels, §§90-71, 90-77.

Penalties.

Violations, §90-77.

Record of sale and delivery, §90-77.

Regulations, §90-77.

Sales.

Regulated, §§90-71, 90-77.

**Fines, penalties and forfeitures.**

Sale without labeling or recording, §90-77.

**Food.**

Chemical or poisonous compound.

Distribution prohibited, §14-401.11.

**POISONS—Cont'd****Game laws.**

Poisoning game or birds prohibited,  
§113-104.

**Homicide, §14-17.****Hospitals for mentally disordered.**

Furnishing poisons to inmates, §14-258.1.

**Hunting.**

Poisoning game or birds prohibited,  
§113-104.

**Labels.**

Required, §90-77.

**Livestock.**

Poisoning livestock.

Felony, §14-163.

**Pharmacists.****Labels.**

Required, §90-77.

**Penalties.**

Violations, §90-77.

Sales regulated, §90-77.

**Prisons and prisoners.**

Furnishing poisons to inmates, §14-258.1.

**Records.**

Sale and delivery of poisonous substances, §90-77.

**Reformatories.**

Furnishing to inmates, §14-258.1.

**POLICE.****Actions.**

Defense of members in civil actions,  
§20-194.

**Alcoholic beverages.****Distilleries.**

Search for and seize, §18A-22.

Confiscation, §18A-22.

Disposal of property, §18A-22.

Investigate the operation of licensed premises, §18A-20.

**Attorney at law.**

Defense of police in civil actions, §20-194.

**Attorney general.****Information network.**

Special prosecution division.

Legal advisors, §114-11.6.

**Police information network.**

Special prosecution division to legal advisors, §114-11.6.

**Bail bondsmen and runners.**

Persons not to be bondsmen or runners,  
§85A-22.

**Bureau of investigation.**

State bureau of investigation, §§114-12 to 114-19.

See DEPARTMENT OF JUSTICE.

**Criminal justice system.**

Education and training system, §§17B-1 to 17B-6.

See CRIMINAL JUSTICE SYSTEM.

**Education.**

Criminal justice education and training system, §§17B-1 to 17B-6.

See CRIMINAL JUSTICE SYSTEM.

**POLICE—Cont'd****Game laws.**

Officers constituted deputy game protectors, §113-92.

**Hospitals for mentally disordered,**

§§122-33, 122-34, 122-98.

Administrator may appoint employees as policemen who may arrest without warrant, §122-33.

John Umstead hospital.

Designation and powers of special police officers, §122-98.

Oath of special policemen, §122-34.

**Judgments.**

Judgments against police in civil actions.

Payment, §20-194.

**Law enforcement officers' death benefit act, §§143-166.1 to 143-166.7.**

See LAW ENFORCEMENT OFFICERS' DEATH BENEFIT.

**Motor vehicles.**

Accidents or collisions.

Reports to police, §20-166.1.

Overloading.

Duties as to, §20-96.

Permits.

Inspection of special permits for vehicles of excessive size or weight,  
§20-119.

Radio.

State-wide radio system, §20-196.

State highway patrol, §§20-184 to 20-196.2.

See STATE HIGHWAY PATROL.

Stopping on highway.

Duty of police officer, §§20-161, 20-183.

Removal of vehicles from public highway, §20-161.

**Municipal corporations.**

Auxiliary law enforcement personnel.

Workmen's compensation benefits,  
§160A-282.

General provisions, §§160A-281 to 160A-289.

See MUNICIPAL CORPORATIONS.

**Oaths.**

Hospitals for mentally disordered.

Special policemen, §122-34.

**Police information network.**

Special prosecution division as legal advisors, §114-11.6.

**Private police.**

Private protective services act, §§74B-1 to 74B-16.

See PRIVATE PROTECTIVE SERVICES.

**Radio.**

State-wide radio system, §20-196.

**Removal from office, §§128-16 to 128-20.**

See PUBLIC OFFICERS.

**Reports.**

Motor vehicles.

Accident or collision. §20-166.1.

Fees for copies, §20-166.1.

**POLICE—Cont'd****Reports—Cont'd**

Motor vehicles—Cont'd

Accident or collision—Cont'd

Inspection by general public, §20-166.1.

**Seized or found.**

Record and disposition of seized or found articles, §§15-11 to 15-17.

See SEARCHES AND SEIZURES.

**Special policemen.**

Hospitals for mentally disordered, §§122-33, 122-34, 122-98.

John Umstead hospital, §122-98.

**State bureau of investigation**, §§114-12 to 114-19.

See DEPARTMENT OF JUSTICE.

**State highway patrol**, §20-190.

Administration and powers of patrol, §§20-184 to 20-196.2.

See STATE HIGHWAY PATROL.

**State schools for the deaf.**

Appointment, §122-33.

Oath, §122-34.

Powers and duties, §122-33.

**Streets and highways.**

State highway patrol, §§20-184 to 20-196.2.

See STATE HIGHWAY PATROL.

**Telephones.**

Use of telephone lines in emergencies, §20-196.

**Witnesses.**

Fees.

Uniform fees, §7A-314.

**POLIOMYELITIS.****Salk vaccine.**

Unauthorized sale, §90-80.1.

**POLL TAX**, Const. N. C., art. V, §1.**No poll tax to be levied**, Const. N. C., art. V, §1.**POLLUTION.****Abatement and industrial facilities financing.**

Authority.

Creation, §159A-4.

Bond issues.

Approval.

Each bond issue, §159A-21.

Local government commission, §159A-12, (a).

Execution, §159A-12, (a).

Interest, §159A-12, (a).

Issuance, §159A-12, (a).

Consent of state or political subdivision, §159A-12, (c).

Local government commission.

General provisions, §159A-12, (a).

Definitions, §159A-3.

Distressed areas.

Defined, §159A-3, (6a).

**POLLUTION—Cont'd****Actions.**

Sedimentation pollution control act of 1973.

Civil relief, §113A-66.

**Air pollution.**

See AIR POLLUTION.

**Biological organism act**, §§106-65.42 to 106-65.48.

See BIOLOGICAL ORGANISM ACT.

**Corporations.**

Franchise or privilege tax.

Domestic or foreign corporations.

Deductible liability reserves for entire cost of treatment, §105-122, (b).

**Damages.**

Sedimentation pollution control act of 1973.

Civil relief, §113A-66.

**Definitions.**

Sedimentation pollution control act of 1973, §113A-52.

**Division of water pollution control.**

Transferred to department of water and air resources, §§143-356, 143-357.

**Education.**

Sedimentation pollution control act of 1973.

Educational activities, §113A-59.

**Fines, penalties and forfeitures.**

Sedimentation pollution control act of 1973, §113A-64.

**Fisheries resources.**

Obstructing or polluting flow of water into hatchery, §113-265.

Oysters and clams.

Refund of fee if garden closed by reason of pollution, §113-202.

Throwing fish offal into waters, §113-265.

**Industries.**

Water and air resources.

General provisions, §§143-211 to 143-215.10.

See WATER AND AIR RESOURCES.

**Injunctions.**

Sedimentation pollution control act of 1973.

Civil relief, §113A-66.

Violation of programs, §113A-65.

**Inspection.**

Sedimentation pollution control act of 1973.

Inspection of land-disturbing activities, §113A-58.

**Jurisdiction.**

Sedimentation control commission, §113A-56.

**Motorboats.**

Discharging sewage, §§75A-6, (o), 75A-10.

**Municipal corporations.**

Emission of pollutants.

Prohibited, §160A-185.

**POLLUTION—Cont'd**

**Oil pollution control act of 1973**, §§143-215.75 to 143-215.99.

See OIL POLLUTION CONTROL.

**Rivers.**

Natural and scenic rivers system,  
§§113A-30 to 113A-43.

See WATERS AND WATERCOURSES.

**Rules and regulations.**

Commission.

Rules and regulations, §113A-54.

Sedimentation pollution control act of  
1973.

Powers and duties of commissioners,  
§113A-64.

**Sedimentation pollution control act of 1973.**

Actions.

Civil relief, §113A-66.

Citation.

Short title, §113A-50.

Commission.

Approval of local government erosion  
control plans, §113A-61.

Cooperation with United States,  
§113A-62.

Defined, §113A-52.

Educational activities, §113A-59.

Enforcement authority, §113A-58.

Financial and other assistance,  
§113A-63.

Inspections, §113A-58.

Jurisdiction, §113A-56.

Local erosion control programs,  
§§113A-60, 113A-61.

Cooperation with United States.

By commission, §113A-62.

Damages.

Civil relief, §113A-66.

Definitions, §113A-52.

Department of natural and economic re-  
sources.

Definitions, §113A-52.

Education activities.

Generally, §113A-59.

Enforcement of article.

Authority of commission, §113A-58.

Authority of secretary, §113A-55.

Civil relief, §113A-66.

Injunctive relief, §§113A-65, 113A-66.

Penalties, §113A-64.

Financial and other assistance.

Authority of commission and local gov-  
ernments, §113A-63.

Fines, penalties and forfeitures.

Generally, §113A-64.

Injunctive relief.

Generally, §113A-65.

Land-disturbing activity.

Civil and criminal penalties for viola-  
tions, §113A-64.

Defined, §113A-52.

Educational activities, §113A-59.

Inspections, §113A-58.

Jurisdiction of commission, §113A-56.

**POLLUTION—Cont'd****Sedimentation pollution control act of 1973—Cont'd**

Land-disturbing activity—Cont'd

Local erosion control programs,  
§§113A-60, 113A-61.

Mandatory standards, §113A-57.

Penalties for violations, §113A-64.

Legislative findings.

Preamble, §113A-51.

Local erosion control programs.

Approval of plans, §113A-61.

Financial and other assistance,  
§113A-63.

General provisions, §113A-60.

Penalties.

Generally, §113A-64.

Preamble, §113A-51.

Purpose of article, §113A-51.

Rules and regulations.

Powers and duties of commission,  
§113A-64.

Secretary.

Authority, §113A-55.

Defined, §113A-52.

Sedimentation control commission. See  
within this subheading,  
"Commission."

Short title, §113A-50.

United States.

Cooperation with United States,  
§113A-62.

**Taxation.**

Abatement facilities.

Exempt, §§105-275, 105-297, (16).

**United States.**

Sedimentation pollution control act of  
1973.

Cooperation with United States by  
commission, §113A-62.

**Water and air resources.**

General provisions, §§143-211 to 143-  
215.10.

See WATER AND AIR RESOURCES.

**Water pollution.**

General provisions.

See WATER AND AIR RESOURCES.

**POLYGRAPH OPERATORS.****Licenses.**

Qualifications, etc., §66-49.2, (2).

**Private detectives.**

General provisions, §§66-49.1 to 66-49.8.  
See PRIVATE DETECTIVES.

**PORTS.**

**Hatteras inlet**, §§76-37 to 76-39.

See HATTERAS.

**Morehead City**, §§76-59 to 76-73.

See MOREHEAD CITY NAVIGATION  
AND PILOTAGE COMMISSION.

**Ocracoke inlet**, §§76-37 to 76-39.

See OCRACOKE.

**Ports authority**, §§143-216 to 143-228.1.

See STATE PORTS AUTHORITY.

**PORTS—Cont'd**

**Wilmington harbor**, §§76-18 to 76-24.

See **NAVIGATION**.

**POSSESSION.****Game laws.**

For shipment, §113-106.

Unlawful possession, §§113-103, 113-104.

**Streets and highways.**

Eminent domain proceedings by board of transportation.

Right of possession, §136-104.

**POSTHUMOUS CHILDREN.****Wills.**

Effect on, §31-5.5.

**Year's support.**

Entitled to allowance, §30-17.

**POST-MORTEM.****Costs.**

Examination taxed as costs, §15-7.

**Homicide**

Examination directed, §15-7.

**Physicians and surgeons.**

Examinations.

Compensation of physician, §15-7.

**Post-mortem medicolegal examinations.**

General provisions, §§130-192 to 130-202.2.

See **MEDICAL EXAMINER**.

**Solicitors.**

Examination directed, §15-7.

**POTATOES.**

**Promotion of use and sale of agricultural products**, §§106-550 to 106-568.

See **AGRICULTURE**.

**POULTRY.****Chicks.**

Living baby chicks or other fowl.

Disposing of as pets or novelties forbidden, §14-363.1.

**Cruelty to animals.**

See **CRUELTY TO ANIMALS**.

**Eggs.**

North Carolina egg law, §§106-245.13 to 106-245.28.

See **EGGS**.

**Motor vehicles.**

Transportation.

Section not to restrict transportation of poultry, §20-116.

**Promotion of use and sale of agricultural products**, §§106-550 to 106-568.

See **AGRICULTURE**.

**POWELL BILL.****Municipal corporations.**

Street construction and maintenance, §§136-41.1 to 136-41.3.

See **MUNICIPAL CORPORATIONS**.

**POWERS.****Attorney or attorney in fact.**

Acknowledgments, §§47-43, 47-43.1.

Validation of certain instruments acknowledged prior to January 1, 1945, §10-17.

Married women.

Title.

Validation of certain instruments affecting married woman's title not executed by husband, §39-7.1.

Notaries.

Validation of certain instruments acknowledged prior to January 1, 1945, §10-17.

Taxation.

Agents, §105-217.

Franchise tax, §105-128.

**Married women.**

Validation.

Certain instruments affecting married woman's title not executed by husband validated, §39-7.1.

**Taxation.**

Attorney or attorney in fact, §§105-128, 105-217.

Franchise tax, §105-128.

**PREFERENCE.****Estates of missing persons.**

Laws of administration of estates applicable, §28C-16.

**Executors and administrators.**

Classes of debts and claims.

No preference within class, §28A-19-13.

Debts due representative not preferred, §28A-19-12.

**Liens.**

Services to motor vehicles, §44A-2.

**Presentment within sixty days**, §147-50.**Taxation.**

Judgments for taxes.

Priority against property of defendant, §105-239.

**PRESERVES.****Nature and historic preserves.**

Dedication, §§143-260.6 to 143-260.9.

See **NATURE AND HISTORIC PRESERVES**.

**PRESSING CLUBS.**

**Defined**, §105-74.

**Licenses**, §105-74.

Branches, §105-74.

Counties and cities.

Collection of tax limited, §105-74.

Definitions, §105-74.

Fees, §105-74.

License to be carried by solicitor, §105-74.

Solicitor.

Carrying license by solicitor, §105-74.

Tax, §105-74.

**Universities and colleges.**

Section not applicable to bona fide student, §105-74.

**PRESUMPTIONS AND BURDEN OF PROOF.****Death.**

Not presumed after seven years' absence, §28C-1.

Exposure to specific peril to be considered, §28C-1.

Uniform simultaneous death act, §§28A-24-1 to 28A-24-7.

See **INTESTATE SUCCESSION**.

**Escape.**

Liability of officer permitting, §14-239.

**Executors and administrators.**

Vouchers presumptive evidence, §28A-21-5.

**Fisheries resources.**

Publication of regulations of commission, §113-221.

**Income tax.**

Corporations.

Appropriate allocation formula reasonably attributes to this state the portion of corporate income earned in the state, §105-130.4, (s).

**Missing persons.**

Death not presumed from seven years' absence, §28C-1.

Exposure to specific peril to be considered, §28C-1.

**Motor vehicles.**

Speed regulations.

Failure to stop within radius of lights or vision, §20-141, (e).

**Negligence.**

Motor vehicles.

Speed regulations.

Does not relieve plaintiff from burden of proving negligence, §20-141, (e).

**Probate and registration.**

Clerk's certificate failing to pass on all prior certificates, §47-48.

Register of deeds.

Certificate failing to pass on all prior certificates, §47-48.

**Public officers.**

Actions on suretyship, §109-38.

**Sales and use tax.**

Resale certificate, §105-164.28.

**Suretyship.**

Evidence against principal admissible against sureties, §109-38.

**Taxation.**

Applications for property tax exemptions or exclusions.

Owner claiming has burden of proof, §105-282.1.

Certificate of secretary.

Payment of tax, etc., §105-236, (11).

Intangible personal property.

Conversion of property to evade taxation, §105-211.

**PRESUMPTIONS AND BURDEN OF PROOF—Cont'd****Taxation—Cont'd**

Transferee liability.

Tax review board.

Burden on secretary of revenue, §105-239.1.

**Workmen's compensation act.**

Presumption of acceptance, §97-3.

**PRIMARY ELECTIONS.**

**General provisions**, §§163-104 to 163-115.

See **ELECTIONS**.

**PRINCIPAL AND INCOME ACT OF 1973.****Administration of a decedent's estate.**

Income earned and expenses incurred during administration, §37-21.

**Agriculture.**

Determination of income from farming operations, §37-24.

**Application of article**, §37-40.**Assessments.**

Special assessments, §37-36.

**Attorneys' fees**, §37-32.**Bond issues.**

Premium and discount, §37-23.

**Business.**

Determination of income from business operations, §37-24.

**Charges.**

Recurring charges, §37-39.

Apportionment, §37-39.

Spreading charges against income, §37-38.

**Citation.**

Short title, §37-16.

**Corporations.**

Corporate distributions, §37-22.

**Costs**, §37-32.**Definitions**, §37-17.**Depletion.**

Property subject to depletion.

Disposition of receipts from other property subject to depletion, §37-27.

**Depreciation**, §37-37.**Distributions.**

Corporate distributions, §37-22.

**Expenditures.**

Charging to principal or income.

Duty of trustee or personal representative, §37-18.

Duty of trustee or personal representative, §37-18.

**Expenses**, §§37-19, 37-29.

Administration of a decedent's estate.

Expenses incurred during administration, §37-21.

Application of income, §37-33.

Attorneys' fees, §37-32.

Compensation of trustee, §37-31.

Court costs, §37-32.

Insurance premiums, §37-35.

Interest and payments on indebtedness, §37-34.

**PRINCIPAL AND INCOME ACT OF 1973**

—Cont'd

**Expenses—Cont'd**

Management of principal and application of income, §37-33.

Repairs, improvements and special assessments, §37-36.

Spreading charges against income, §37-38.

Taxes, §37-30.

**Farming operations.**

Determination of income, §37-24.

**Fees.**

Attorneys' fees, §37-32.

**Gas.**

Disposition, §37-25.

**Improvements, §37-36.****Income.**

Administration of a decedent's estate.

Income earned during administration, §37-21.

Application of income.

Expenses, §37-33.

Apportionment of income, §37-20.

Beneficiary.

Defined, §37-17.

Business and farming operations.

Determination of income, §37-24.

Charges, §37-19.

Recurring charges, §37-39.

Apportionment, §37-39.

Spreading charges against income, §37-38.

Crediting receipts or charging expenditures.

Duty of trustee or personal representative, §37-18.

Delayed income, §37-28.

Expenses.

Application of income, §37-33.

Tax.

Levied against income, §37-30.

What deemed income, §37-19.

When right to income arises, §37-20.

**Indebtedness.**

Payments on indebtedness, §37-34.

**Insurance.**

Premiums on insurance, §37-35.

**Interest, §37-34.****Inventory value.**

Defined, §37-17.

**Minerals.**

Disposition, §37-25.

**Natural resources.**

Disposition, §37-25.

**Oil.**

Disposition, §37-25.

**Personal representative.**

Defined, §37-17.

Receipts and expenditures.

Duty of personal representative, §37-18.

**Principal.**

Charges, §37-19.

**PRINCIPAL AND INCOME ACT OF 1973**

—Cont'd

**Principal—Cont'd**

Crediting receipts or charging expenditures.

Duty of trustee or personal representative, §37-18.

Expenses.

Management expenses, §37-33.

Management expenses, §37-33.

Tax.

Levied against principal, §37-30.

What deemed principal, §37-19.

**Receipts.**

Crediting to income or principal.

Duty of trustee or personal representative, §37-18.

Disposition of receipts, §37-26.

Duty of trustee or personal representative, §37-18.

**Remainderman.**

Defined, §37-17.

**Repairs, §37-36.****Special assessments, §37-36.****Tax.**

Defined, §37-17.

Levied against income or principal, §37-30.

**Title.**

Short title, §37-16.

**Trees and timber.**

Disposition of receipts, §37-26.

**Trusts and trustees.**

Compensation of trustee, §37-31.

Definitions, §37-17.

Receipts and expenditures.

Duty of trustee, §37-18.

**Underproductive property, §37-28.****PRINTING.****Building code.**

North Carolina state building code and amendments thereto, §143-138, (g).

**State departments, institutions and agencies.**

Publications.

Limitation on scope, §143-169.

Reports.

Controls, §§143-168, 143-169.

**Wildlife resources commission.**

"Wildlife in North Carolina," §143-169.

**PRISONS AND PRISONERS.****Adjoining counties.**

Destruction of jail.

When jail destroyed, transfer of prisoners provided for, §162-40.

Safety and security.

Transfer of prisoners when necessary for safety and security, §162-39.

Sheriff.

Sheriff, etc., may imprison in jail of adjoining county, §162-37.

Where no jail.

Courts may commit to jail of adjoining county, §162-38.

**PRISONS AND PRISONERS—Cont'd****Adjoining counties—Cont'd**

Where no jail—Cont'd

Sheriff, etc., may imprison in jail of adjoining county, §162-37.

**Agriculture.**

Use of prisoners in agricultural work, §§148-26, 148-66, 148-67.

**Appeals.**

Inmate grievance commission. See within this heading, "Inmate grievance commission."

**Attorney general.**

Compensation to persons erroneously convicted.

Special proceedings.

Duty of attorney general, §148-84.

**Boards.**

Medical treatment refused by prisoner.

Procedure, §130-191.1.

**Bonds, surety.**

County prisoners.

Bond of prisoner in criminal case returned to court, §162-31.

Committed on *capias* in civil action, §162-32.

State prison.

Employees receiving or collecting money, §148-2.

**Camps.**

Tuberculosis.

Physician at state prison and convict camp.

Report, §131-86.

Youthful and first term offenders,

§§148-49.1 to 148-49.9.

See STATE PRISON.

**Capias.**Bond of prisoner committed on *capias* in civil action, §162-32.**Child welfare.**

Detention homes, §110-24.

Requirements for lawful juvenile detention, §110-24.

Segregation of youthful offenders, §110-24.

Temporary detention of child when no facility available, §110-24.

**Citizenship restored, §§13-1 to 13-4.**

See CITIZENSHIP.

**Clothes, §162-33.****Commission of correction.**

General provisions, §§148-2 to 148-10.

See STATE PRISON.

**Compensation to persons erroneously convicted.**

Action by parole commission, §148-84.

Attorney general.

Duties, §148-84.

Evidence, §148-84.

Governor.

Duties, §148-84.

Hearing.

Nature of, §148-83.

Limitation on amount paid, §148-84.

**PRISONS AND PRISONERS—Cont'd****Compensation to persons erroneously convicted—Cont'd**

Payment and amount of compensation, §148-84.

Petition.

Form, records and conditions, §148-83.

**Complaints.**

Inmate grievance commission. See within this heading, "Inmate grievance commission."

**Contracts.**

Public building contracts.

Law applicable to department of correction, §143-134.

**Controlled substances.**

Furnishing controlled substances to inmates, §14-258.1.

**Counties.**

Adjoining counties. See within this heading, "Adjoining counties."

Arrest of escaped persons from institutions, §162-35.

Commitment to jail of adjoining county, §§162-37, 162-38.

Destruction of jail.

When jail destroyed, transfer of prisoners provided for, §162-40.

Drainage districts.

Use of prisoners, §162-49.

Farming out convicts, §§162-42 to 162-44.

See within this heading, "Hiring out prisoners."

Hiring out prisoners, §§14-255, 14-257, 162-42 to 162-44. See within this heading, "Hiring out prisoners."

Jails.

Local confinement facilities, §§153A-216 to 153A-228.

See JAILS.

Prisoners, §§162-31 to 162-49.

See JAILS.

Transfer of prisoners when necessary for safety and security.

Payment of charges, §162-39.

**Credits, §§15-196.1 to 15-196.4.**

See SENTENCE AND PUNISHMENT.

**Death.**

Investigation of death of convicts, §148-25.

Unclaimed bodies delivered to department of human resources, §90-212.

**Department of correction.**

General provisions, §§148-2 to 148-10.

See STATE PRISON.

**Destruction of jail.**

Transfer of prisoners on destruction of jail, §162-40.

**Detainer of prisoner to answer another charge.**

Continuance, §15-10.2.

Disposition.

Mandatory disposition of detainees, §15-10.2.

**PRISONS AND PRISONERS—Cont'd****Detainer of prisoner to answer another charge—Cont'd****Disposition—Cont'd**

Request for final disposition of charges,  
§15-10.2.

Information to be furnished prisoner,  
§15-10.2.

Interstate agreement on detainers.

Where adopted, Appx. V.

Mandatory disposition of detainers.

Procedure, §15-10.3.

Return of prisoner after trial, §15-10.3.

**Detention homes.**

General provisions, §110-24.

Requirements for lawful juvenile detention, §110-24.

**Discharge.**

Allowances.

Paroled prisoner, §148-60.1.

Indeterminate sentences, §148-42.

**District prison camps.**

Prisoners on roads, §§162-45 to 162-49.

See **STREETS AND HIGHWAYS**.

**Drainage districts.**

Use of prisoners, §162-49.

**Drugs.**

Controlled substances.

Furnishing to inmates of penal institutions, §14-258.1.

**Elections.**

Convict disqualified as voter, §163-55;

Const. N. C., art. VI, §2.

**Eminent domain, §§40-1 to 40-29.**

See **EMINENT DOMAIN**.

**Escape.**

See **ESCAPE**.

Tuberculosis, §131-87.

Sanatorium for tubercular prisoners,  
§§131-84 to 131-89.

See **TUBERCULOSIS**.

**Evidence.**

Compensation to persons erroneously convicted, §148-84.

Inmate grievance commission.

Access to documentary evidence, §148-108.

**Examinations.**

Tuberculosis, §131-87.

**Farming out convicts.**

Hiring out county or municipal prisoners, §§162-42 to 162-44. See within this heading, "Hiring out prisoners."

**Food, §162-33.****Forests.**

Growing of timber on unused state lands.

Use of prison labor, §113-29.1.

Use of prisoners in forestry work, §148-26.

**Good behavior.**

Road work, §162-46.

Women prisoners, §162-46.

**PRISONS AND PRISONERS—Cont'd****Governor.**

Reward.

Recapture of escaped prisoners, §148-41.

**Grievances.**

Inmate grievance commission. See within this heading, "Inmate grievance commission."

**Health.**

Medical treatment.

Procedure when consent is refused by prisoner, §130-191.1.

Sanitary and health conditions supervised by department of human resources, §148-19.

**Hearings.**

Inmate grievance commission. See within this heading, "Inmate grievance commission."

**Hiring out prisoners.**

Counties and towns may hire out certain prisoners.

General provisions, §162-42.

Escape of hired prisoners from custody, §14-255.

Persons hiring may prevent escape, §162-43.

Sheriff to have control of prisoners hired out, §162-44.

**Hospitals.**

Hospitals for mentally disordered.

Attorney at law.

Furnishing of information, §122-8.1.

Disclosure of information to clerk of court, solicitor, attorney or client, §122-8.1.

Mentally ill criminals, §§122-83 to 122-91.

See **HOSPITALS FOR MENTALLY DISORDERED**.

Transfer of inmates to general wards, §122-15.

Surgical operation on inmates of state institutions.

Procedure when necessary.

When consent is refused by prisoner, §130-191.1.

**Identification.**

Records section, §§148-74 to 148-80.

See **STATE PRISON**.

**Infants.**

Prison camp for youthful and first term offenders, §§148-49.1 to 148-49.9.

See **STATE PRISON**.

Prison camp for youthful and first time offenders.

See **STATE PRISON**.

**Injury.**

Self-inflicted injury.

Medical treatment.

Procedure when consent is refused by prisoner, §130-191.1.

**PRISONS AND PRISONERS—Cont'd****Inmate grievance commission.**

Appeals.

Judicial review, §148-113.

Secretary of correction, §148-106.

Appointment of members, §148-101.

Chairman, §148-101.

Compensation, §148-101.

Disposition, §148-106.

Record of dispositions, §148-110.

Employees.

Appointment, §148-102.

Established, §148-101.

Evidence.

Rules of evidence, §148-109.

Executive director.

Appointment, §148-102.

Salary, §148-102.

Exhaustion of department of correction procedures, §148-104.

Grievances or complaints.

Dismissal, §148-105.

Preliminary review, §148-105.

Record of complaints, §148-110.

Submission, §148-104.

Exhaustion of department of correction procedures, §148-104.

Who may submit, §148-104.

Hearing examiners.

Appointment, §148-102.

Evidence.

Access to documentary evidence, §148-108.

Hearing by examiner, §148-107.

Recommendation, §148-107.

Hearings.

By examiner, §148-107.

Conduct of hearing at institutions, §148-111.

Right of inmate to appear, §148-109.

Institutions.

Hearings.

Conduct of hearing at institutions, §148-111.

Judicial review, §148-113.

Oaths.

Administration of oaths, §148-108.

Preliminary review, §148-105.

Records.

Complaints, §148-110.

Removal of members.

Grounds, §148-103.

Representation.

Right of inmate, §148-109.

Rules and regulations.

Power of commission to adopt, §148-112.

Salaries.

Executive director, §148-102.

Secretary of correction.

Review, §148-106.

Subpoenas, §148-108.

Terms of members, §148-101.

Testimony.

Recording of testimony, §148-107.

**PRISONS AND PRISONERS—Cont'd****Inmate grievance commission—Cont'd**

Vacancies, §148-101.

Witnesses.

Opportunity to call witnesses, §148-109.

**Inspection.**

Local confinement facilities, §108-79.

**Jails.**

County jail, §§162-31 to 162-49.

See JAILS.

Local confinement facilities, §§153A-216 to 153A-228.

See JAILS.

**Law enforcement officers' death benefit act, §§143-166.1 to 143-166.7.**

See LAW ENFORCEMENT OFFICERS' DEATH BENEFIT.

**Limestone and marl.**

Convict labor authorized, §106-80.

**Mentally ill.**

Facility farms.

Labor on, §122-83.

Hospitals.

Mentally ill criminals, §§122-83 to 122-91.

See HOSPITALS FOR MENTALLY DISORDERED.

**Militia, §§127-45 to 127-46.****Municipal corporations.**

Retention of prisoners brought in by law enforcement officers.

Duty to receive and retain, §162-41.

Transfer of prisoners.

When necessary for safety and security, §162-39.

**Necessaries.**

Prisoners may furnish necessities, §162-33.

**Oaths.**

Inmate grievance commission.

Commission may administer oaths, §148-108.

**Penitentiary, §§148-2 to 148-95.**

See STATE PRISON.

**Photographs.**

State bureau of investigation, §114-19.

**Physicians and surgeons.**

Medical treatment refused by prisoner.

Procedure, §130-191.1.

**Poisons.**

Furnishing poisons to inmates, §14-258.1.

**Prisoners on roads, §§162-45 to 162-49.**

See STREETS AND HIGHWAYS.

**Public works.**

Sentenced to or worked on public works, §162-45.

Control of county, §162-47.

Deductions from sentence allowed for good behavior, §162-46.

Taxes may be levied for expenses of convicts, §162-48.

**Records.**

Inmate grievance commission.

Record of complaints, §148-110.

**PRISONS AND PRISONERS—Cont'd****Records—Cont'd**

State prison, §§148-74 to 148-80.

See STATE PRISON.

**Release.**

Indeterminate sentences, §148-42.

**Removal of prisoners.**

Jail destroyed.

Transfer of prisoners provided for, §162-40.

Safety and security.

Transfer of prisoners when necessary for safety and security, §162-39.

Sheriff.

Transfer of prisoners to succeeding sheriff, §162-36.

**Restoration of citizenship, §§13-1 to 13-4.**

See CITIZENSHIP.

**Road work.**

Streets and highways, §§162-45 to 162-49.

See STREETS AND HIGHWAYS.

**Rules and regulations.**

Inmate grievance commission.

Power of commission to adopt, §148-112.

**Sales.**

Merchandise by governmental units, §66-58.

**Sanatorium for tubercular prisoners,**

§§131-84 to 131-89.

See TUBERCULOSIS.

**Secretary of correction.**

Medical treatment refused by prisoner.

Determination of procedure, §130-191.1.

**Segregation.**

Prison facilities, §148-36.

Youthful offenders, §§110-24, 148-44.

**Sentence and punishment.**

Credit for service of sentence.

General provisions, §§15-196.1 to 15-196.4.

See SENTENCE AND PUNISHMENT.

Indeterminate sentences, §148-42.

Work release privileges.

Regulations, §148-33.1.

**Sheriff.**

Adjoining county.

Imprisonment in jail of adjoining county, §§162-37, 162-38.

Destruction of jail.

Transfer of prisoners provided for, §162-40.

Hiring out prisoners.

Sheriff to have control of prisoners hired out, §162-44.

Necessaries.

County prisoner may furnish necessities, §162-33.

Safety and security.

Transfer of prisoners when necessary for safety and security, §162-39.

Transfer of prisoners to succeeding sheriff, §162-36.

**PRISONS AND PRISONERS—Cont'd****State departments, institutions and agencies.**

Prison labor furnished other state agencies, §148-33.

**State prison, §§148-2 to 148-95.**

See STATE PRISON.

**Sterilization of persons mentally defective, §§35-36 to 35-51.**

See MENTALLY ILL.

**Streets and highways.**

Prisoners working on roads, §§162-45 to 162-49.

See STREETS AND HIGHWAYS.

**Subpoenas.**

Inmate grievance commission.

Subpoena power of commission, §148-108.

**Taxation.**

Taxes may be levied for expenses of convicts, §162-48.

**Towns.**

County prisoners, §§162-31 to 162-49.

See JAILS.

**Tuberculosis.**

Sanatorium for tubercular prisoners, §§131-84 to 131-89.

See TUBERCULOSIS.

**United States prisoners, §162-34.****Voting.**

Convict disqualified as voter, §163-55.

**Weapons.**

Furnishing weapons or ammunition to inmates of penal institutions, §14-258.1.

**Witnesses.**

Inmate grievance commission.

Opportunity to call witnesses, §148-108.

**Women.**

Good behavior, §162-46.

**Work.**

Limestone and marl.

Convict labor authorized, §106-80.

Mentally-ill criminals.

Labor on facility farms, §122-83.

Roads, §§162-45 to 162-49.

See STREETS AND HIGHWAYS.

Sales.

Merchandise sale by governmental units, §66-58.

Self-inflicted injury.

Procedure when consent is refused by prisoner for medical treatment, §130-191.1.

State agencies.

Prison labor furnished other state agencies, §148-33.

State prison, §§148-26 to 148-49.

See STATE PRISON.

Work release privileges.

Deductions from earnings.

Cost of upkeep, §148-33.1.

Earnings.

Regulations, §148-33.1.

Escape, §148-45.

**PRISONS AND PRISONERS—Cont'd****Work—Cont'd**

Work release privileges—Cont'd

Regulations, §148-33.1.

**Youthful offenders.**

Facilities and programs, §§148-49.1 to 148-49.9.

See STATE PRISON.

Requirements for lawful juvenile detention, §110-24.

Segregation, §§110-24, 148-44.

**PRIVATE DETECTIVES, §§66-49.1 to 66-49.8.****License.**

Fee, §66-49.4.

**Polygraph operators.**

As engaged in detective business, §66-49.2, (2).

**Private protective services act, §§74B-1 to 74B-16.**

See PRIVATE PROTECTIVE SERVICES.

**Protection.**

Private protective services act, §§74B-1 to 74B-16.

See PRIVATE PROTECTIVE SERVICES.

**PRIVATE PROTECTIVE SERVICES.****Administrator.**

Duties, §74B-8.

Position created, §74B-8.

**Appeals.**

Licenses.

Suspension or revocation of licenses, §74B-14.

**Attorney general.**

Investigative powers, §74B-9.

**Board.**

Chairman, §74B-4.

Compensation, §74B-5.

Established, §74B-4.

Meetings, §74B-6.

Members, §74B-4.

Powers, §74B-7.

Terms, §74B-4.

Vacancies, §74B-4.

Vice-chairman, §74B-6.

**Bonds, surety.**

Actions on bonds, §74B-12.

Approval, §74B-12.

Cancellation, §74B-12.

Forms, §74B-12.

Required, §74B-12.

**Definitions, §74B-3.****Employees.**

Registration of persons employed, §74B-13.

**Fees.**

License and application fees, §74B-11.

**Fines, penalties and forfeitures.**

Penal provision, §74B-16.

**Licenses.**

Appeal.

Suspension or revocation, §74B-14.

Application, §74B-10.

**PRIVATE PROTECTIVE SERVICES—****Cont'd****Licenses—Cont'd**

Approval by board, §74B-7.

Bonds, surety. See within this heading, "Bonds, surety."

Contents, §74B-11.

Denial, §74B-7.

Grounds, §74B-10.

Existing licenses, §74B-2.

Fees, §74B-11.

Forms, §74B-11.

Investigation of applicant, §74B-10.

Issuance, §74B-10.

Nonassignable, §74B-11.

Permits.

Trainee permits, §74B-2.

Posting, §74B-11.

Renewal, §74B-11.

Required, §74B-2.

Revocation, §74B-14.

By board, §74B-7.

Statewide license, §105-42.

Suspension, §74B-14.

By board, §74B-7.

Term, §74B-11.

Trainee permits, §74B-2.

**Misdemeanors.**

Penal provision, §74B-16.

**Policy, §74B-1.****Prohibited acts, §74B-15.****Registration.**

Persons employed, §74B-13.

**Rules and regulations.**

Promulgation by board, §74B-7.

**Subpoenas.**

Issuance by board, §74B-7.

**Violations, §74B-15.**

Penal provision, §74B-16.

**PRIVATE WAYS.****Drainage districts.**

Drainage across public or private ways, §156-88.

**PRIVIES.**

Separate toilets for sexes, §§95-48 to 95-53.

See LABOR.

Water and sewer sanitation, §§130-157 to 130-166.

See HEALTH.

**PRIVILEGED COMMUNICATIONS.****Controlled substances.**

Inspection officers, §90-107.

**Hospitals for mentally disordered.**

Attorney at law.

Furnishing of examination results and medical records, §122-8.1.

Disclosure of information, records, etc., prohibited, §122-8.1.

Research data, §122-8.2.

**Mentally ill.**

Reports to commissioner of motor vehicles, §20-17.1.

**PRIVILEGED COMMUNICATIONS—**

Cont'd

**Social services.**

Protection of the abused or neglected elderly.

Judge may compel testimony of husband or wife, §108-100.

**Suspension of sentence and probation.**

Records treated as privileged information, §15-207.

**Taxation.**

Returns and reports.

Secrecy required of officials, §105-259.

**Workmen's compensation act.**

Facts learned by examining physician not privileged, §97-27.

**PRIVILEGE TAXES.****Franchise tax**, §§105-114 to 105-129.1.

See TAXATION.

**Licenses**, §§105-33 to 105-113.

See LICENSES.

**Sales and use tax**, §§105-164.1 to 105-164.44.

See SALES AND USE TAX.

**PROBATE AND REGISTRATION.****Acknowledgments.**

Notary public of sister state.

Lack of seal or stamp or expiration date of commission, §47-2.2.

**Agriculture.**

Structural pest control.

Solicitors and servicers, §106-65.31.

**Appointment.**

Improper appointment.

Liability of personal representative appointed in improper county, §28A-3-4.

Procedure after determination, §28A-3-3.

**Atomic energy, radioactivity and ionizing radiation.**

Authority of commission for health services, §104C-4.

**Beauticians**, §§88-1 to 88-30.**Bedding.**

Manufacturing or sanitizing bedding, §130-176.

**Bona fide purchasers.**

Deeds of easements.

Registration necessary for validity as against bona fide purchasers, §47-27.

**Certificate.**

Prior certificates.

Clerk's certificate failing to pass on all prior certificates, §47-48.

Register of deeds certificate failing to pass on all prior certificates, §47-48.

**Clerks of court.**

Administration of estates.

Jurisdiction, §§28-1, 28-2, 28A-2-1 to 28A-2-3.

**PROBATE AND REGISTRATION—Cont'd****Clerks of court—Cont'd**

Interested clerk, §§47-7, 47-14, 47-60, 47-61, 47-106.

Jurisdiction.

Administration of estates, §§28-1, 28A-2-1 to 28A-2-3.

Probate where clerk is party, §47-7.

**Commercial feed.**

Registration.

See COMMERCIAL FEED.

**Controlled substances**, §§90-101 to 90-103.**Conveyances.**

Validation where official capacity not designated, §47-108.17.

**Corporations.**

Acknowledgments.

Forms, §47-41.

Form of corporate conveyances, §47-41.

Registered office and registered agent.

Change, §55-14.

Seal.

Corporate seal omitted prior to January 1, 1973, §47-71.1.

Signature.

Corporate name not affixed but signed otherwise prior to January 1, 1973, §47-72.

**Cosmetic art**, §§88-1 to 88-30.**Counties.**

Venue.

Probate of wills and administration of estates of decedents. See within this heading, "Venue."

**Curative statutes.**

Acknowledgments.

Expiration of notary's commission erroneously stated, §10-14.

Husband and wife.

Where wife is not privately examined, §52-8.

Notary public.

Expiration of notary's commission erroneously stated, §10-14.

Taken by notary public prior to qualification, §§10-12, 10-13.

Prior to January 1, 1945.

Validation of certain instruments acknowledged prior to January 1, 1945, §10-17.

Seal.

Acts of notaries with seal containing name of another state, §10-16.

Banks.

Conveyances, §47-42.

Birth certificates.

Validation of irregular registration, §130-55.

Clerks of court.

Acts of deputy clerks validated, §31-31.1.

Certificate failing to pass on all prior certificates, §47-48.

Clerk a party, §47-7.

**PROBATE AND REGISTRATION—Cont'd****Curative statutes—Cont'd****Clerks of court—Cont'd****Prior certificates.**

Certificate failing to pass on prior certificates, §47-48.

**Corporations.**

Curative provisions, §§55-157 to 55-164.1.

See CORPORATIONS.

**Name.**

Corporate name not affixed but signed otherwise prior to January 1, 1973, §47-72.

**Seal.**

Corporate seal omitted prior to January 1, 1973, §47-71.1.

**Deeds.****Seals.**

Official deeds omitting seals, §§47-51, 47-53.

Validation of certain deeds where official capacity not designated, §47-108.17.

**Notary public.****Acknowledgments.**

Expiration of notary's commission erroneously stated, §10-14.

Acts of certain cases validated, §10-13.

Acts prior to qualification, §§10-12, 10-13.

Certificates of notaries public as to contracts or conveyances between husband and wife, §§52-7, 52-8.

**Infants.**

Validation of acts of infant notaries, §§10-11, 47-108.

**Name.**

Illegible impression of notary's name, §10-15.

**Qualification.**

Acts prior to qualification, §§10-12, 10-13.

**Seal.**

Acts of notaries with seal containing name of another state, §10-16.

**Register of deeds.****Prior certificates.**

Certificate failing to pass on all prior certificates, §47-48.

**Seal.**

Containing name of another state.

Acts of notaries validated, §10-16.

Omitted, §§47-71.1, 47-108.11.

**Seals.**

Omitted, §§47-53, 47-53.1, 47-108.5, 47-108.11.

**Signature.**

Corporation name not affixed but signed otherwise prior to January 1, 1973, §47-72.

**Wills.**

Probates of wills when witnesses examined before notary public, §31-31.1.

**PROBATE AND REGISTRATION—Cont'd****Debtor and creditor.****Deeds of easements.**

Registration necessary for validity as against creditors, §47-27.

**Deeds.**

Draftsman must be designated for acceptance in certain counties, §47-17.1.

**Easements.**

Registration necessary for validity as against creditors, §47-27.

**Separation.**

Conveyances by husband or wife under deed of separation, §39-13.4.

Validation of certain deeds where official capacity not designated, §47-108.17.

**Doctrine of worthier title.**

Common-law doctrine abolished, §28A-1-2.

**Draftsman.**

Designated for acceptance, §47-17.1.

**Easements.**

Deeds of easements, §47-27.

Board of transportation required to record, §47-27.

**Highways.**

Board of transportation required to record, §47-27.

**Evidence.**

Copies of official writings, §8-34.

**Executors and administrators.**

General provisions, §§28-1 to 28-192, 28A-1-1 to 28A-26-9.

**Fees.**

Probate of an instrument, §7A-308.

Recording or docketing, §7A-308.

**Fertilizers.**

Brands, §106-50.4, (a).

**Fisheries resources.****Oysters and clams.**

Leases treated as real property, §§113-202.

Registration of grants in navigable waters, §§113-205.

**Forms.****Acknowledgments.**

Corporate conveyances, §47-41.

**Corporate conveyances.**

Acknowledgments, §47-41.

**Grantor.****Seal omitted.**

Validation of instrument, §47-108.11.

**Hairdressers, §§88-1 to 88-30.****Indexes.****Register of deeds.**

Index and cross index of registered instruments, §161-22.

**Judges.****Administration of estates.**

Jurisdiction when clerk interested, §§28-1, 28A-2-3.

**General court of justice.**

Justice of the supreme court, §47-7.

**PROBATE AND REGISTRATION—Cont'd****Jurisdiction.**

Administration of estates.

Clerk of court has jurisdiction, §§28-1, 28-2, 28A-2-1 to 28A-2-3.

**Landlord and tenant.**

See LANDLORD AND TENANT.

**Leases.**

Draftsman must be designated in certain counties for acceptance for probate, §47-17.1.

Oil, gas or mineral interests.

Preservation of rights, §§1-42.1 to 1-42.3.

**Liens.**

Seals omitted.

Validation of recorded instruments where seals have been omitted, §47-108.11.

**Lost instruments and records.**

General provisions, §§98-1 to 98-18.

See LOST INSTRUMENTS AND RECORDS.

**Maps and plats.**

Application, §47-30, (k).

Information required, §47-30, (f).

Municipal corporations.

Extension of corporate limits.

Recordation of maps and election results, §160A-29.

**Marriage.**

Marriage certificate, §130-49.

**Midwives, §90-172.****Mines and minerals.**

Severance of surface and subsurface land rights.

Preservation of rights, §§1-42.1 to 1-42.3.

**Missing persons.**

Transfer of property to permanent receiver.

Recordation of order of transfer, §28C-7.

**Municipal corporations.**

Annexation recorded.

Municipalities of five thousand or more, §160A-51.

Municipalities of less than five thousand, §160A-39.

Extension of corporate limits.

Annexation recorded, §160A-51.

Map of annexed area, etc., recorded in office of register of deeds and secretary of state, §160A-29.

**Notaries.**

Curative statutes, §§10-11 to 10-17. See within this heading, "Curative statutes."

Notary public of sister state.

Lack of seal or stamp or expiration date of commission, §47-2.2.

Prior to January 1, 1945.

Validation of certain instruments acknowledged prior to January 1, 1945, §10-17.

**PROBATE AND REGISTRATION—Cont'd****Notice.**

Real property marketable title act, §§47B-1 to 47B-9.

See TITLE.

**Oil and gas conservation.**

Severance of surface and subsurface land rights.

Preservation of rights, §§1-42.1 to 1-42.3.

**Pesticides, §143-442.****Presumptions and burden of proof.**

Clerk's certificate failing to pass on all prior certificates, §47-48.

Register of deeds.

Certificate failing to pass on all prior certificates, §47-48.

**Probate, §§47-1 to 47-16.**

Clerks of court.

Probate where clerk is a party, §47-7.

Draftsman of documents to be designated in certain counties, §47-17.1.

Register of deeds.

Instruments to which register of deeds is a party, §47-14.

**Proof of instruments.**

Notary public of sister state.

Lack of seal or stamp or expiration date of commission, §47-2.2.

**Protection of sand dunes along outer banks.**

Filing of map or description of shore protection line or project protection line, §104B-14.

**Real property.**

Marketable title act, §§47B-1 to 47B-9.

See TITLE.

Severance of surface and subsurface land interests.

Preservation of rights, §§1-42.1 to 1-42.3.

**Register of deeds.**

General provisions, §§161-1 to 161-29.

See REGISTER OF DEEDS.

**Registration, §§47-17 to 47-46.**

Conflict of interest.

Instruments to which register of deeds is a party, §47-14.

Deeds.

Easements.

Deeds of easements, §47-27.

Draftsman designated, §47-17.1.

Easements.

Deeds of easements, §47-27.

Lost instruments and records.

Judgment and declaration establishing boundaries, §98-3.

Real property.

Marketable title act, §§47B-1 to 47B-9.

See TITLE.

Register of deeds, §§161-1 to 161-29.

See REGISTER OF DEEDS.

Title.

Marketable title act, §§47B-1 to 47B-9.  
See TITLE.

**PROBATE AND REGISTRATION—Cont'd****Registration—Cont'd**

Vital statistics.

General provisions, §§130-36 to 130-73.

**Securities law.**

Registration of securities.

See SECURITIES LAW.

**Streets and highways.**

Easements.

Deeds of easements.

Recordation by board of transportation, §47-27.

Eminent domain proceedings by board of transportation.

Recording memorandum of action, §§136-104, 136-111.

Right-of-way plans.

Certify to register of deeds, §136-19.4.

**Structural pest control.**

Solicitors and servicemen, §106-65.31.

**Subdivisions, §§47-30.1, 47-32, 47-32.1.**

Plats.

Prerequisites to plat recordation, §§153-266.4, 153A-332.

**Taxation.**

Certificate of tax liability or judgment, §§105-241, 105-241.2, (e).

Recording tax, §102-13.

**Title.**

Real property marketable title act, §§47B-1 to 47B-9.

See TITLE.

**Tuberculosis.**

Register, §131-55.

**Venue.**

Counties.

Improper county.

Liability of personal representative appointed, §28A-3-4.

Proceedings commenced in more than one county.

Determination of venue, §28A-3-2.

Proper county, §28A-3-1.

Determination of venue.

Counties.

Proceedings commenced in more than one county, §28A-3-2.

Proceedings to determine, §28A-3-2.

Improper appointment.

Liability of personal representative appointed in improper county, §28A-3-4.

Procedure after determination, §28A-3-3.

Waiver, §28A-3-5.

**Veterinarians, §§90-179 to 90-187.12.**

See VETERINARIANS.

**Vital statistics.**

General provisions, §§130-36 to 130-73.

See VITAL STATISTICS.

**Waiver.**

Probate of wills and administration of decedents' estates.

Waiver of venue, §28A-3-5.

**PROBATION.****Commission.**

General provisions.

See SUSPENSION OF SENTENCE AND PROBATION.

**Controlled substances.**

Rehabilitation treatment, §90-95, (f).

Revocation of special probation term, §90-95, (f).

Special probation, §90-95, (f).

**Hospitals for mentally disorderd.**

Administrator to notify sheriff and clerk of revocation of probation of inmate, §122-27.

Mentally-ill criminals.

Commitment of persons on parole, §122-85.1.

**Juvenile courts.**

Disposition of child, §7A-286.

**Juvenile services.**

General provisions, §§7A-289.1 to 7A-28-9.7.

See JUVENILE SERVICES.

**Motor vehicles.**

Driver's license.

Probation for suspension of driver's license, §20-16.

**Toxic vapors.**

Conditional discharge and expunction of records for certain first offenses, §90-113.14.

**PROCEDURE.****Administrative procedure act.**

General provisions.

See ADMINISTRATIVE PROCEDURE.

**PROFANITY.****Streets and highways.**

Using profane or indecent language on public highways, §14-197.

Counties exempted, §14-197.

**PROFESSIONAL ASSOCIATIONS.****Elections.**

Contributions and expenditures.

Violations by associations, §163-278.19.

**PROMPT PAY LAW.****Livestock.**

North Carolina livestock prompt pay law, §§106-418.1 to 106-418.7.

See LIVESTOCK.

**PROPERTY.****Land conservancy corporation.**

Land transactions generally.

Approval of council of state required, §113A-143.

Powers of board of trustees, §113A-139.

Purchase of real property.

Procedure for appropriation of state funds, §113A-142.

Restrictions on purchase and sale of property, §113A-140.

**PROPERTY—Cont'd****Tax commission.**

Agricultural, horticultural and forest land.

See TAXATION.

General provisions, §§143B-222 to 143B-225.

See TAXATION.

**PUBLIC ACCOUNTANTS.****Board of certified public accountant examiners.**

Duties, §93-12.

Powers, §93-12.

Secretary of revenue.

Names of qualified persons to be submitted to commissioner, §93-12, (12).

**Licenses, §105-41, (c).**

Fee, §105-41, (c).

Motion pictures.

Checking attendance at motion picture shows.

Exemption of public accountants, §105-36.

Nontransferable, §105-33, (d).

**PUBLIC ADMINISTRATOR.****General provisions, §§28A-11-1 to 28A-11-4.**

See EXECUTORS AND ADMINISTRATORS.

**PUBLICATION.****Actions.**

Effect of chapter on actions taken pursuant to prior laws, §153A-2.

**Administrative procedure.**

Rules, §150A-63.

**Building code.**

North Carolina state building code and amendments thereto, §143-138, (g).

**Chapter 153A.**

Effect on local acts, §153A-3.

Effect on prior laws, §153A-2.

Statutory references deemed amended to conform to chapter, §153A-5.

**Clerks of court.**

State publications furnished, §§147-45, 147-46.1.

**Commercial feed.**

Information and data, §106-284.46.

Report of results of analyses, §106-284.46.

**Counties.**

Publication defined, §153A-1.

**Executors and administrators.**

Sales of real property.

Unknown heirs served by publication, §28A-17-4.

Service by publication on executor without bond, §28A-18-6.

**Fisheries resources.**

Commission's regulations, §113-301.

Oyster and clam leases.

Notice of intention to lease, §113-202.

**PUBLICATION—Cont'd****Fisheries resources—Cont'd**

Promotion of coastal fisheries and seafood industry.

Publication of audit of agency records, §113-315.9.

**Game laws.**

Rules and regulations.

Wildlife resources commission, §113-88.

**Insurance.**

Financial information, §58-34.1.

**Interpretation and construction.**

Broad construction of chapter, §153A-4.

**Local acts.**

Broad construction, §153A-4.

Effect of chapter on local acts, §153A-3.

**Metropolitan sewerage districts.**

Additional political subdivision or unincorporated area.

Elections.

Notice of elections, §162A-68.

Election.

Notice of elections, §162A-68.

Resolutions creating district, §162A-66.

**Mosquito control.**

Notice of dissolution of certain mosquito control districts, §130-220.

**Obscenity.**

General provisions, §§14-190.1 to 14-190.9.

**Ordinances.**

Amendment of charter by ordinance.

Notice stating passage of ordinance and contents, §160A-102.

Effect of chapter on prior laws, §153A-2.

**Prior laws.**

Effect of chapter on prior laws, §153A-2.

**Public officers.**

State departments, institutions and agencies.

Publications of state officials and department heads furnished to certain institutions, agencies, etc., §147-50.

**References.**

Statutory references deemed amended to conform to chapter, §153A-5.

**Reports.**

State departments, institutions and agencies.

Publications furnished to certain institutions and agencies, §147-50.

**Sanitary districts.**

Notice for incorporating sanitary district, §130-124.

**Searches and seizures.**

Disposition of seized articles.

Notice of unclaimed property, §15-12.

**Secretary of state.**

State departments, institutions and agencies, §§147-45, 147-46.1.

Universities and colleges, §§147-45, 147-46.1, 147-50.

**PUBLICATION—Cont'd**

**Securities law.**

Rules and regulations of administrator,  
§78A-49.

**Statutes.**

References deemed amended to conform  
to chapter, §153A-5.

**Taxation.**

Rules and regulations of secretary of  
revenue, §§105-262, 105-264.

Statistics, §105-259.

**Trails.**

North Carolina system.

Publication of notice of selected route,  
§113A-89.

**University of North Carolina.**

Publications furnished institutions for  
learning, §147-45.

**Wildlife resources commission.**

Limitations on scope of publications,  
§143-169.

**PUBLIC BUILDING CONTRACTS.**

General provisions, §§143-128 to 143-  
135.4.

See BUILDING CONTRACTS.

**PUBLIC BUILDINGS AND GROUNDS.**

**Architecture and engineering.**

Certain buildings involving expenditure  
of public funds to be designed, etc.,  
by architect or engineer, §133-1.1.

**Building code, §§143-136 to 143-143.2.**

See BUILDING CODE.

**Building contracts, §§143-128 to 143-  
135.4.**

See BUILDING CONTRACTS.

**Certain buildings involving expenditure  
of public funds.**

Certificate of compliance, §133-1.1.

Plans and specifications, §133-1.1.

**Contracts.**

Building contracts.

See BUILDING CONTRACTS.

Public building contracts, §§143-128 to  
143-135.4.

See BUILDING CONTRACTS.

**Department of cultural resources.**

State capitol.

Preservation and custodial care of state  
capitol, §121-9.

**Engineers.**

Certain buildings involving expenditure  
of public funds, §133-1.1.

**Furnishings.**

North Carolina museum of history.

Records of furnishings of public build-  
ings, §121-7.

**History and archives.**

Preservation and custodial care of state  
capitol, §121-9.

**Monuments, memorials and parks,  
§§100-2 to 100-19.**

See MONUMENTS, MEMORIALS AND  
PARKS.

**PUBLIC BUILDINGS AND GROUNDS—**

Cont'd

**Parks.**

General provisions, §§100-2 to 100-19.

See MONUMENTS, MEMORIALS  
AND PARKS.

**State building contracts.**

Public buildings, §§143-128 to 143-135.4.

See BUILDING CONTRACTS.

**State capitol.**

Department of cultural resources.

Preservation and custodial care of state  
capitol, §121-9.

Preservation and custodial care, §121-9.

**State legislative building.**

Legislative services commission.

Determination of policy governing use  
and maintenance, §120-32.1.

Maintenance, §120-32.1.

Use, §120-32.1.

**State prison, §§148-2 to 148-95.**

See STATE PRISON.

**Streets and highways.**

Mansion square.

Powers of board of transportation as to  
walkways and driveways, §136-18,  
(13).

**Vending stands.**

Operated by blind, §111-27.

**PUBLIC DEFENDERS.**

General provisions, §§7A-465 to 7A-470.

See JUDICIAL DEPARTMENT.

**PUBLIC FERRIES.**

General provisions, §§136-82 to 136-89.

See FERRIES.

**PUBLIC HEALTH.**

General provisions, §§130-1 to 130-248.

See HEALTH.

**PUBLIC LANDS.**

**Allocated state lands.**

Acquisitions, §§146-22 to 146-26.1.

Administration department.

Authorization, §146-22.1.

Purchase or condemnation procedure,  
§146-24.

Administration department.

Acquisition.

Authorization of department, §146-  
22.1.

Purchase or condemnation.

Procedure, §146-24.

**Appalachian trails system, §§113A-72 to  
113A-77.**

See TRAILS.

**Department of natural and economic re-  
sources.**

Protection of marshes and tidelands,  
§146-6.1, (f).

**Eminent domain.**

Allocated state lands.

Procedure to obtain, §146-24.

**Exemptions from chapter, §146-65.**

**PUBLIC LANDS—Cont'd****Forests.**

State forests.

See FORESTS.

**Gifts.**

Donations of property for forestry or park purposes, §113-40.

**Grants.**

Donations of property for forestry or park purposes, §113-40.

Evidence of grants, §§8-6 to 8-17.

See EVIDENCE.

**Indian antiquities.**

Preservation of relics on public lands, §§70-3, 70-4.

**Lakes.**

Boats.

Rules and regulations for operation, §§113-34, 113-35.

Motorboats.

Operation on inland lake waters designated by wildlife resources commission, §75A-6, (o).

Permits to dredge or fill, §113-229.

**Land conservancy corporation.**

General provisions, §§113A-135 to 113A-143.

See LAND CONSERVANCY CORPORATION.

**Land policy act.**

General provisions, §§113A-150 to 113A-159.

See LAND POLICY ACT.

**Leases.**

Mineral deposits.

Lands under water, §146-8.

Proposals to be secured for leases, §146-25.1.

Recreational facilities, etc., §§113-34, 113-35.

State departments, institutions and agencies.

Advertisement of specifications, §146-25.1.

**Machinery.**

Protection of marshes and tidelands.

Registration.

Procedure, §146-6.1.

**Marshes.**

Protection, §146-6.1.

**Mineral deposits.**

Lands under water.

Disposition, §146-8.

**Misdemeanor.**

Indian antiquities.

Destruction or sale of relics from public lands made misdemeanor, §70-4.

**Motor vehicles.**

Protection of marshes and tidelands.

Registration of equipment, §146-6.1.

**PUBLIC LANDS—Cont'd****North Carolina land conservancy corporation.**

General provisions, §§113A-135 to 113A-143.

See LAND CONSERVANCY CORPORATION.

**North Carolina state lands.**

Administration department.

Relocation assistance, §146-26.1.

Relocation assistance.

By department of administration, §146-26.1.

**North Carolina trails system, §§113A-83 to 113A-94.**

See TRAILS.

**Recreation.**

Trails.

See TRAILS.

**Registration.**

Protection of marshes and tidelands.

Equipment registered, §146-6.1.

**Surveys.**

Evidence of survey, §8-6.

**Swamp lands.**

Protection of marshes and tidelands.

General provisions, §146-6.1.

**Taxation.**

Timberlands owned by state.

Payments to counties in lieu of taxes, §105-279.

**Tidelands.**

Protection, §146-6.1.

**Title.**

Showing title from state to grantee.

Certified copies of grants and abstracts, §8-7.

**Trails.**

Appalachian trails system act, §§113A-72 to 113A-77.

See TRAILS.

North Carolina trails system, §§113A-83 to 113A-94.

See TRAILS.

**Trees and timber.**

Growing of timber on unused state lands authorized, §113-29.1.

Taxation of timberland owned by state, §105-279.

Timberland owned by state.

Payments to counties in lieu of taxes, §105-279.

**Unallocated state lands.**

Disposition.

Mineral deposits.

Disposition in state lands under water, §146-8.

**Vacant and unappropriated lands.**

Mineral deposits.

Disposition of mineral deposits in state lands, §§146-8, 146-9.

**Waters and watercourses.**

Mineral deposits.

Disposition, §146-8.

**PUBLIC OFFICERS.****Accounts and accounting.**

Fiscal control.

Local government finance, §§159-1 to 159-182.

See LOCAL GOVERNMENT FINANCE.

**Administrator.**

Public administrator, §§28A-11-1 to 28A-11-4.

See EXECUTORS AND ADMINISTRATORS.

**Alcoholic beverages.**

Intoxicated or conviction of being intoxicated.

Removal from office, §128-16.

**Assault and battery.**

Punishment for assault on public officer while officer is discharging a duty, §14-33.

**Attorney general.**

Defense of state employees.

Compromise and settlement of claims, §143-300.6.

General provisions, §§114-1 to 114-7.

See ATTORNEY GENERAL.

**Bonds, surety.**

Action on bond, §§109-34 to 109-39.

See BONDS, SURETY.

Official bonds generally, §§109-1 to 109-39.

See BONDS, SURETY.

**Budget.**

General provisions, §§143-1 to 143-34.2.

See BUDGET.

**Collections.**

Failure to pay on demand, §§109-36, 109-37, 153-47.

Negligence.

Officer liable for negligence in collecting debt, §109-39.

Summary remedy on official bond, §109-36.

Taxation. See within this heading, "Taxation."

**Commissioner of labor.**

Department of labor, §§95-1 to 95-14.

See LABOR.

**Compensation.**

Travel allowances, §138-6.

Exceptions, §138-7.

**Constitutional provisions.**

Eligibility to office, Const. N. C., art. I, §11; art. VI, §§6, 8.

**Coroners.**

General provisions, §§152-1 to 152-11.

See CORONERS.

**Costs.**

Removal, §128-20.

**County superintendent of schools.**

Education, §§115-1 to 115-357.

See EDUCATION.

**PUBLIC OFFICERS—Cont'd****Criminal law and procedure.**

Magistrate.

Failure of ex-magistrate to turn over books and papers, §14-246.

Removal for offenses against law, §128-16.

**Debts.**

Negligence.

Officer liable for negligence in collecting debt, §109-39.

**Declaring vacancy, §§128-16 to 128-20.**

See within this heading, "Removal."

**Defense of state employees.**

Compromise and settlement of claims.

Attorney general may compromise and settle, §143-300.6.

**Departments.**

General provisions, §§143-1 to 143-432.

See STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES.

**Drunkenness.**

Grounds for removal, §128-16.

**Duties.**

Wilfully failing to discharge duties, §14-230.

**Evidence.**

Against principal on official bond admissible against sureties, §109-38.

**Executors and administrators.**

Public administrator, §§28A-11-1 to 28A-11-4.

See EXECUTORS AND ADMINISTRATORS.

**Expenses of public officers and state departments, §§147-6 to 147-9.**

Reimbursement.

Procedure, §138-7.

Traveling expenses, §§138-6, 138-7, 147-7.

**Fines, penalties and forfeitures.**

County officer failing to settle, §109-36.

**Fiscal control.**

Local government finance, §§159-1 to 159-182.

See LOCAL GOVERNMENT FINANCE.

**History and archives.**

Records.

Assistance to public officers, §121-5.

**Holding more than one office.**

Education.

County and city boards of education.

Double office-holding, §115-25.

**Housing standards.**

General provisions, §§160A-441 to 160A-450.

See MUNICIPAL CORPORATIONS.

**Judgments.**

Payment, §143-300.6.

**Law enforcement officers' death benefit act, §§143-166.1 to 143-166.7.**

See LAW ENFORCEMENT OFFICERS' DEATH BENEFIT.

**PUBLIC OFFICERS—Cont'd****Magistrates.**

Criminal law.

Failure of ex-magistrate to turn over books and papers, §14-246.

**Merit system.**

State personnel system, §§126-1 to 126-15.

See PERSONNEL SYSTEM.

**Mileage.**

Allowance, §§138-6, 147-8, 147-9.

Exceptions, §138-7.

**Misconduct in public office, §§14-228 to 14-252.**

Impeachment, §123-5.

**Motor vehicles.**

Drivers of state, county and city vehicles subject to provisions of this article, §20-168.

**Municipal officers.**

Retirement system, §§128-21 to 128-38.

See RETIREMENT SYSTEM FOR COUNTIES AND CITIES.

**Negligence.**

Collection of debts, §109-39.

**North Carolina museum of art.**

Director of museum, §140-3.

**Notaries.**

General provisions, §§10-1 to 10-17.

See NOTARIES.

**Official bonds, §§109-1 to 109-39.**

See BONDS, SURETY.

**Payment of moneys collected.**

Collections, §§109-36 to 109-39. See within this heading, "Collections."

**Pensions.**

Retirement system for teachers and state employees, §§135-1 to 135-31.

See RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES.

**Perjury.**

Swearing falsely to official reports, §14-232.

**Personnel system, §§126-1 to 126-15.**

See PERSONNEL SYSTEM.

**Presumptions and burden of proof.**

Actions on suretyship, §109-38.

**Public administrator, §§28A-11-1 to 28A-11-4.**

See EXECUTORS AND ADMINISTRATORS.

**Publication.**

State departments, institutions and agencies.

Publications of state officials and department heads furnished to certain institutions, agencies, etc., §147-50.

**Register of deeds, §§161-1 to 161-29.**

See REGISTER OF DEEDS.

**Removal, §§128-16 to 128-20.**

Costs, §128-20.

Fees.

Defense fees, §128-20.

**PUBLIC OFFICERS—Cont'd****Removal—Cont'd**

Grounds for removal, §128-16.

Hearing.

Time of hearing, §128-20.

Officers subject to removal, §128-16.

Precedence on calendar, §128-20.

**Reports.**

False reports, §14-232.

Furnished to certain institutions, agencies, etc., §147-50.

Publications of state officials and department heads furnished to certain institutions, agencies, etc., §147-50.

**Retirement.**

Counties and towns, §§128-21 to 128-38.

See RETIREMENT SYSTEM FOR COUNTIES AND CITIES.

Teachers and state employees, §§135-1 to 135-31.

See RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES.

**Retirement system for teachers and state employees, §§135-1 to 135-31.**

See RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES.

**Secretary of correction.**

General provisions.

**Sheriffs, §§162-1 to 162-25.**

See SHERIFFS.

**Shoreline protection officers.**

Protection of sand dunes along outer banks, §§104B-6 to 104B-15.

See HURRICANES OR OTHER ACTS OF NATURE.

**Sovereign immunity.**

Sovereign immunity not deemed waived, §143-300.6.

**State highway patrol, §§20-184 to 20-196.2.**

See STATE HIGHWAY PATROL.

**State institutions.**

General provisions.

See STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES.

**State superintendent of public instruction.**

Education, §§115-1 to 115-357.

See EDUCATION.

**Successor.**

Magistrates.

Criminal law.

Failure to turn over books and papers, §14-246.

**Taxation.**

Collection of taxes, §105-242, (b).

Secrecy required of officials, §105-259.

**Terms of office.**

Records.

Disposition of records at end of official's term, §132-4.

**PUBLIC OFFICERS—Cont'd****Traveling expenses**, §§138-6, 138-7, 147-7.

Reimbursement.

Procedure, §138-7.

**University of North Carolina.**

Board of governors.

Disqualification as member, §116-7.

**Vacancies.**

Removal, §§128-16 to 128-20. See within this heading, "Removal."

Sheriff, §§162-3, 162-5.

**Venue.**

Removal.

Procedure for removal, §128-16.

**Water and air resources department.**

Board of water and air resources.

Co-operation of state officials and agencies, §143-358.

**Weapons.**

Sale.

Prohibited, §143-63.1.

**Workmen's compensation act.**

Elective and appointive public officers subject to act, §97-2, (2).

**PUBLIC ROADS.****General provisions**, §§136-4 to 136-155.

See STREETS AND HIGHWAYS.

**PUBLIC SCHOOLS.****Education.**

General provisions, §§115-1 to 115-357.

See EDUCATION.

**PUBLIC UTILITIES.****Actions.**

Public utility violating any provision of chapter, rules or orders. §62-310.

**Airline companies.**

Defined, §105-333, (1).

Taxation.

Public service companies, §§105-333 to 105-344. See within this heading, "Taxation."

**Appeals.**

Court of appeals.

Right of appeals from utilities commission, §7A-250.

Taxation.

Public service companies.

Notice, hearing and appeal, §105-342.

**Blue sky law**, §§78A-1 to 78A-65.

See SECURITIES LAW.

**Board of transportation.**

Powers granted to board, §136-85.

Powers to fix rates on bridges and ferries, §136-85.

**Briefs.**

Special procedure in hearing and deciding rate cases, §62-81.

**Bus line companies.**

Defined, §105-333, (2).

Distributable system property.

Defined, §105-333, (3).

**PUBLIC UTILITIES—Cont'd****Bus line companies—Cont'd**

Taxation.

Public service companies, §§105-333 to 105-344. See within this heading, "Taxation."

**Cable television companies.**

Taxation.

Public service companies, §§105-333 to 105-344. See within this heading, "Taxation."

**Capital issues law**, §§78A-1 to 78A-65.

See SECURITIES LAW.

**Carriers.**

Radio common carriers, §§62-119 to 62-124.

Taxation.

Public service companies, §§105-333 to 105-344. See within this heading, "Taxation."

**Certificate of public convenience and necessity.**

Service.

Abandonment or reduction of service, §62-118.

Reduction or abandonment of service, §62-118.

**Definitions**, §62-3.

Enumeration, §62-3, (23).

Taxation.

Public service companies, §105-333.

**Electric membership corporations.**

Defined, §105-333, (4).

Taxation.

Public service companies, §§105-333 to 105-344. See within this heading, "Taxation."

**Electric, telegraph and telephone companies.**

Defined, §105-333, (5).

Electric power companies.

Defined, §105-333, (5).

Rates.

Adoption of new rates, §62-134.

Rates.

Electric utilities, §62-134.

Taxation.

Public service companies, §§105-333 to 105-344. See within this heading, "Taxation."

Telegraph companies.

Defined, §105-333, (18).

Telephone companies.

Defined, §105-333, (19).

**Emergencies.**

Operating authority to furnish water or sewer utility service, §62-116.

**Fines, penalties and forfeitures.**

Orders of commission.

Refusing to obey orders of commission, §62-310.

Public service companies.

Failure to pay tax, §105-344.

Penalty for failure to make required reports, §§105-334, 105-343.

**PUBLIC UTILITIES—Cont'd****Fines, penalties and forfeitures—Cont'd**

Violation of any provision of chapter,  
§62-310.

**Franchise.**

Emergency authority.

Issuance, §62-116.

Issuance.

Emergency authority, §62-116.

Temporary authority, §62-116.

Service.

Abandonment or reduction of service,  
§62-118.

Reduction or abandonment of service,  
§62-118.

Temporary authority.

Issuance, §62-116.

**Franchise tax, §§105-114 to 105-129.1.**

See TAXATION.

**Gas companies.**

Defined, §105-333, (8).

Taxation.

Public service companies, §§105-333 to  
105-344. See within this heading,  
"Taxation."

**Hearings.**

Taxation.

Public service companies.

Notice, hearing and appeal, §105-342.

**Income tax.**

Allocation and apportionment, §105-  
130.4, (r).

**Injunctions.**

Water and sewer utilities.

Enforcement of chapter by injunction,  
§62-310.

**Judgment for taxes.**

Public service companies.

Failure to pay tax, §105-344.

**Judicial notice.**

Orders, decisions, reports, etc., of utilities  
commission, §62-65.

**Local government finance.**

Revenue bonds.

Approval of state agencies required in  
certain instances, §159-95.

**Local taxing units.**

Certification of appraised valuations.

Nonsystem property and locally as-  
signed rolling stock, §105-339.

Rates of tax, §§105-339 to 105-341.

**Motor freight carrier companies.**

Defined, §105-333, (10).

Taxation.

Public service companies, §§105-333 to  
105-344. See within this heading,  
"Taxation."

**Motor vehicles.**

Transporting poles, pipes, machinery or  
other objects of structural nature,  
§20-116.

**Municipal corporations.**

Franchise tax.

Distribution and allocation to  
municipalities, §§105-116, 105-120.

**PUBLIC UTILITIES—Cont'd****Notice.**

Rate cases.

Special procedure in hearing and decid-  
ing rate cases, §62-81.

Service.

Abandonment or reduction, §62-118.

Reduction or abandonment, §62-118.

Taxation.

Public service companies.

Notice, hearing and appeal, §105-342.

**Pineville.**

Town of Pineville included in term when  
town supplies telephone services to  
public for compensation, §62-3, (23).

**Pipeline companies.**

Defined, §105-333, (13).

Taxation.

Public service companies, §§105-333 to  
105-344. See within this heading,  
"Taxation."

**Property tax commission.**

Appeals.

Public service companies, §105-342.

**Public service companies.**

Defined, §105-333.

Taxation, §§105-333 to 105-344. See with-  
in this heading, "Taxation."

**Radio and television.**

Taxation.

Cable television companies, §§105-333  
to 105-344. See within this head-  
ing, "Taxation."

**Radio common carriers, §§62-119 to 62-124.****Railroads.**

Railroad companies.

Defined, §105-333, (15).

Taxation.

Public service companies, §§105-333 to  
105-344. See within this heading,  
"Taxation."

**Rates.**

Change of rates.

Special procedure in hearing and decid-  
ing rate cases, §62-81.

Electric utilities.

Adoption of new rates, §62-134.

Fixing.

How maximum rates fixed, §62-133.

Small water and sewer utility rates,  
§62-133.1.

Hearings.

Special procedure in hearing rate  
cases, §62-81.

Just and reasonable.

Determination, §62-133.

Maximum rates, §62-133.

Notice.

Special procedure in hearing and decid-  
ing rate cases, §62-81.

Procedure.

Special procedure in hearing and decid-  
ing rate cases, §62-81.

Public utility defined, §62-3, (23).

**PUBLIC UTILITIES—Cont'd****Rates—Cont'd**

Utilities commission.

Fixing rates.

Small water and sewer rates, §62-133.1.

Water and sewer utilities.

Small water and sewer utility rates, §62-133.1.

**Reports.**

Judicial notice, §62-65.

Public service companies, §§105-334, 105-343.

**Rolling stock.**

Taxation.

Public service companies, §§105-333 to 105-344. See within this heading, "Taxation."

**Rules and regulations.**

Violations.

Penalties, §62-310.

**Securities law.**

Exempted securities, §78A-16.

General provisions.

See SECURITIES LAW.

**Service.**

Abandonment or reduction, §62-118.

Reduction or abandonment, §62-118.

**Sewers.**

Abandonment or reduction of service, §62-118.

Emergency operating authority, §62-116.

Enjoining violations, §62-310.

Rates.

Small water and sewer utility rates, §62-133.1.

Violations of chapter.

Enforcement by injunction, §62-310.

**Taxation.**

Action for failure to pay tax, §105-344.

Airline companies.

Allocation of appraised valuation of system property among local taxing units, §105-338, (c).

Appraisal of property, §105-335, (c).

Defined, §105-333, (1).

Apportionment of taxable values to this state.

General provisions, §105-337.

Appraisal of property of public service companies.

Allocation of appraised valuation of system property among local taxing units, §105-338.

Appeals, §105-342.

Judicial review, §105-342, (d).

Apportionment of taxable values to this state, §105-337.

Certification of appraised valuations, §105-341.

Nonsystem property and locally assigned rolling stock, §105-339.

Public service company system, §105-341.

**PUBLIC UTILITIES—Cont'd****Taxation—Cont'd**

Appraisal of property of public service companies—Cont'd

Certification of appraised valuations, §105-341—Cont'd

Review of appraised valuations to be certified to local taxing units, §105-342, (c).

Certification of appraised valuation.

Railroad companies, §105-340.

Duty to appraise, §105-335, (a).

General provisions, §105-335.

Methods of appraising certain properties, §105-336.

Business factor.

Defined, §105-337.

Bus line companies.

Allocation of appraised valuation of system property among local taxing units, §105-338, (c).

Appraisal of property, §105-335, (c).

Defined, §105-333.

Department of revenue.

Allocation of appraised valuations of system property among local taxing units, §105-338.

Apportionment of taxable values to this state, §105-337.

Certification of appraised valuations to local taxing units.

Nonsystem property and locally assigned rolling stock, §105-339.

Railroad company property, §105-340.

System property, §105-341.

Duty to appraise property of public service companies, §105-335, (a).

Electric membership corporations.

Defined, §105-333, (4).

Electric power companies.

Defined, §105-333, (5).

Factors used in apportionment of taxable values to this state, §105-337.

Failure to pay tax.

Public service companies, §105-344.

Flight equipment.

Allocation of appraised valuation of system property among local taxing units, §105-338, (c).

Appraisal of property, §105-335, (c).

Method of appraisal, §105-336.

Defined, §105-333, (7).

Franchise tax, §§105-116, 105-120.

Distribution and allocation to cities, §105-120.

Gas companies.

Defined, §105-333, (8).

Hearings.

Appraisal and apportionment review, §105-342.

Income tax. See within this heading, "Income tax."

Judgment for taxes, §105-344.

**PUBLIC UTILITIES—Cont'd****Taxation—Cont'd**

Levy and collection generally, §§105-1 to 105-474.

See TAXATION.

**Local taxing units.**

Allocation of appraised valuation of system property among, §105-338.

**Certification of appraised valuations.**

Nonsystem property and locally assigned rolling stock, §105-339.

Railroad companies, §105-340.

Review of appraised valuations to be certified to local taxing units, §105-342, (c).

System property, §105-341.

Rates of tax, §§105-339 to 105-341.

**Mileage factor.**

Defined, §105-337.

**Motor freight carrier companies.**

Allocation of appraised valuation of system property among local taxing units, §105-338, (c).

Appraisal of property, §105-335, (c).

Defined, §105-333, (10).

**Nondistributable system property.**

Defined, §105-333, (11).

**Nonsystem property**

Appraisal, §105-335, (b).

Certification of appraised valuations of nonsystem property and locally assigned rolling stock, §105-339.

Defined, §105-333, (12).

Notice, hearing and appeal, §105-342.

**Payment.**

Failure to pay.

Penalty, §105-361.

Remedies, §105-344.

Penalty for failure to file, §105-334.

**Pipeline companies.**

Defined, §105-333, (13).

**Property factor.**

Defined, §105-337.

**Public service companies.**

Generally, §105-333.

Failure to pay tax, §105-344.

**Railroad companies.**

Certification of appraised valuations, §105-340.

Defined, §105-333, (15).

**System property.**

Allocation of appraised valuation among local taxing units, §105-338, (b).

**Rates of tax.**

Local taxes, §§105-339 to 105-341.

Remedies for failure to pay tax, §105-344.

**Reports.**

Duty to file, §105-334.

Review of appraised valuations to be certified to local taxing units, §105-342, (c).

**PUBLIC UTILITIES—Cont'd****Taxation—Cont'd****Rolling stock.**

Allocation of appraised valuation of system property among local taxing units, §105-338, (c).

Appraisal of property, §105-335, (c).

Method of appraisal, §105-336.

Defined, §105-333, (16).

**Locally assigned rolling stock.**

Certification of appraised valuations, §105-339.

Defined, §105-333, (9).

**System property.**

Allocation of appraised valuation of system property among local taxing units, §105-338.

Appraisal, §105-335, (b).

Certification of appraised valuations, §105-341.

Defined, §105-333, (17).

**Telegraph companies.**

Defined, §105-333, (18).

**Telephone companies.**

Defined, §105-333, (19).

**System property.**

Allocation of appraised valuation among local taxing units, §105-338, (b).

**Valuation.**

Allocation of appraised valuation of system property among local taxing units, §105-338.

Apportionment of taxable values to this state, §105-337.

Certification of appraised valuations to local taxing units.

Nonsystem property and locally assigned rolling stock, §105-339.

Railroad company property, §105-340.

System property, §105-341.

**Factors.**

Defined, §105-337.

**University of North Carolina.**

When university deemed public utility, §62-3, (23).

**Utilities commission.****Appeals.**

Court of appeals.

Review final orders of commission, §§7A-29, 7A-250.

**Briefs.**

Rate cases, §62-81.

**Chairman of commission.**

Traffic safety authority.

Member of authority, §143-392.

**Hearings.**

Judicial notice, §62-65.

**Rates.**

Special procedure in hearing and deciding rate cases, §62-81.

**Service, §62-118.**

Abandonment or reduction, §62-118.

Reduction or abandonment, §62-118.

**PUBLIC UTILITIES—Cont'd**

**Utilities commission—Cont'd**

Hearings—Cont'd

Service, §62-118—Cont'd

Request for hearing, §62-118.

Municipal corporations.

Electric service in urban areas.

Authority and jurisdiction of commission, §160A-334.

Notice.

Abandonment or reduction of service, §62-118.

Rate cases.

Special procedure in hearing and deciding rate cases, §62-81.

Reduction or abandonment of service, §62-118.

Orders and decisions.

Judicial notice, §62-65.

Rate cases.

Special procedure in hearing and deciding rate cases, §62-81.

Refusal to obey.

Penalty, §62-310.

Records.

Rate cases, §62-81.

Rules and regulations.

Refusal to obey.

Penalty, §62-310.

Service.

Abandonment or reduction, §62-118.

Hearing, §62-118.

Notice, §62-118.

Reduction or abandonment, §62-118.

Hearing, §62-118.

Notice, §62-118.

**Water companies and waterworks.**

Abandonment or reduction of service, §62-118.

Emergency operating authority, §62-116.

Enjoining violations, §62-310.

Rates.

Small water and sewer utility rates, §62-133.1.

Taxation.

Public service companies, §§105-333 to 105-344. See within this heading. "Taxation."

Violations of chapter.

Enforcement of chapter by injunction, §62-310.

**PUBLIC WELFARE.**

**Aid to families with dependent children,** §§108-38 to 108-39.1.

See SOCIAL SERVICES.

**Aid to the aged and disabled,** §§108-25 to 108-28.

See SOCIAL SERVICES.

**Child welfare,** §§110-1 to 110-64.

General provisions.

See CHILD WELFARE.

**Social services.**

General provisions, §§108-7 to 108-81.

See SOCIAL SERVICES.

**PUBLIC WELFARE—Cont'd**

**Urban redevelopment law,** §§160A-500 to 160A-526.

See MUNICIPAL CORPORATIONS.

**PUBLIC WORKS, §§133-1 to 133-4.**

**Architects.**

Buildings involving expenditure of public funds.

Certificate of compliance, §133-1.1.

Plans and specifications, §133-1.1.

Plans and specifications.

Certain buildings involving expenditure of public funds, §133-1.1.

**Building code,** §§143-136 to 143-143.2.

See BUILDING CODE.

**Buildings involving expenditure of public funds.**

Building code.

Compliance with state building code, §133-1.1.

Certificate of compliance, §133-1.1.

Designed by architect or engineer, §133-1.1.

Plans and specifications, §133-1.1.

State building code.

Compliance with, §133-1.1.

**Engineers.**

Buildings involving expenditure of public funds.

Certificate of compliance, §133-1.1.

Inspection, §133-1.1.

Plans and specifications, §133-1.1.

Plans and specifications.

Certain buildings involving expenditure of public funds, §133-1.1.

**Monuments, memorials and parks,**

§§100-2 to 100-19.

See MONUMENTS, MEMORIALS AND PARKS.

**Municipal corporations.**

General provisions, §§160A-1 to 160A-543.

See MUNICIPAL CORPORATIONS.

**Plans and specifications.**

Certain buildings involving expenditure of public funds, §133-1.1.

**Prisons and prisoners.**

Sentenced to or worked on public works, §162-45.

Control of county, §162-47.

Deductions from sentence allowed for good behavior, §162-46.

Taxes may be levied for expenses of convicts, §162-48.

**Public building contracts,** §§143-128 to 143-135.4.

See BUILDING CONTRACTS.

**Relocation assistance,** §§133-5 to 133-17.

Administration.

Generally, §133-13.

Authority of municipalities furnishing right-of-way, §133-13.

Contracts for services, §133-13.

Procedures.

Generally, §133-14.

**PUBLIC WORKS—Cont'd****Relocation assistance—Cont'd**

Rules and regulations.

Generally, §133-14.

United States.

Adoption of applicable federal rules and regulations, §133-14.

Use of other agencies, §133-13.

**Rules and regulations.**

Relocation assistance, §133-14.

**State building contracts.**

General provisions, §§143-128 to 143-135.4.

See BUILDING CONTRACTS.

**PURCHASE AND CONTRACT.****Counties.**

Public building contracts.

General provisions, §§143-128 to 143-135.4.

See BUILDING CONTRACTS.

**Director of administration.**

Standardization committee.

Chairman of committee, §143-61.

General provisions, §143-61.

**Division.**

Sale of merchandise by governmental units, §66-58.

Standardization committee.

General provisions, §143-61.

Weapons.

Sale to county or local governmental units, §143-63.1.

**Fire department.**

Volunteer fire department.

Purchases through department of administration, §143-49.1.

**Governor.**

Standardization committee.

General provisions, §143-61.

**Municipal corporations.**

Public building contracts, §§143-128 to 143-135.4.

See BUILDING CONTRACTS.

**Standards.**

Standardization committee.

General provisions, §143-61.

**Supplies.**

Municipal corporations and counties.

Requirements, §143-129.

**United States.**

Purchase from federal government, §143-129.

**PURE FOOD, DRUGS AND COSMETICS.****Commissioner of agriculture, §106-22, (9).**

Violations.

Prosecutions, §106-126.

**Construction of article, §106-143.****Cosmetics.**

Cosmetic art, §§88-1 to 88-30.

See COSMETIC ART.

**Detention of product or article.**

Suspected of being adulterated or misbranded, §106-125.

**PURE FOOD, DRUGS AND COSMETICS**

—Cont'd

**Drugs.**

Adulterated, §§106-125, 106-133, 106-134.

**Eggs.**

North Carolina egg law, §§106-245.13 to 106-245.28.

See EGGS.

**Interpretation and construction.**

Article construed supplementary, §106-143.

**Misbranding, §106-122.**

Detention of product, §106-125.

Drugs deemed misbranded, §106-134.

**Notices.**

Prosecution of violations, §106-126.

**Prosecutions of violations, §106-126.****Rules and regulations.**

By board of agriculture, §106-139.

**Solicitors.**

Prosecution of violations, §106-126.

**PURSUIT.****Municipal corporations.**

Police.

Pursue offender outside corporate limits, §160A-286.

**Q****QUAIL.**

See GAME LAWS.

**QUARANTINE.****Animals.**

Equine infectious anemia.

Animals infected with or exposed to declared subject to quarantine, §106-405.16.

**Livestock.**

Equine infectious anemia.

Animals infected with or exposed to declared subject to quarantine, §106-405.16.

**Venereal diseases.**

Infected persons, §130-96.

**QUIETING TITLE.****Default judgment.**

Action to remove cloud from title.

Validation of judgment by clerk, §1-217.2.

**QUORUM.****Aged and infirm.**

Governor's coordinating council on aging, §143B-181.

**Air quality council, §143B-318.****American revolution bicentennial committee, §143B-82.****America's four hundredth anniversary committee, §143B-86.****Art commission, §143B-55.****Arts council, §143B-88.****Bath.**

Historic Bath commission, §143B-102.

**Blind persons.**

Advisory committee, §143B-164.

**QUORUM—Cont'd****Blind persons—Cont'd**

- Commission for the blind, §143B-158.
- Professional advisory committee, §143B-162.

**Board of human resources, §143B-141.****Board of transportation, §143A-98.1.****Budget.**

- Advisory budget commission, §143-4.

**Child welfare.**

- Governor's advocacy council on children and youth, §143B-187.

**Commission for health services, §143B-143.****Commission for mental health services, §143B-148.****Commission for the blind, §143B-158.****Community and economic development council, §143B-306.****Corporations.**

- Directors, §§55-28.
- Stockholders, §§55-63, 55-65, 55-69.

**Council for institutional boards, §143B-170.****Counties.**

- Meetings of board of commissioners, §§153-8, 153A-43.

**Court of appeals, §7A-16.****Developmental disabilities, §143B-179.****Earth resources council, §143B-303.****Edenton historical commission, §143B-98.****Elections.**

- State board of elections, §163-20.

**Embalmers.**

- State board of embalmers and funeral directors, §90-207.

**Environmental management commission, §143B-283.****Eugenics commission, §143B-152.****Executive mansion fine arts committee, §143B-80.****Fish and fisheries.**

- Marine fisheries commission, §143B-287.

**Fisheries resources.**

- Commercial and sports fisheries. Committee, §143B-326.

**Funeral directors.**

- State board of embalmers and funeral directors, §90-207.

**Governor's advocacy council on children and youth, §143B-187.****Handicapped persons.**

- Governor's council on employment of the handicapped, §143B-185.

**Health.**

- County health board, §130-13.
- District health board, §130-14.

**Hillsborough.**

- Historic commission, §143B-106.

**Historical commission, §143B-63.****Hospital authorities law.**

- Commissioners, §131-94.

**Hospitals.**

- Medical care commission, §143B-166.

**QUORUM—Cont'd****Housing finance agency, §122A-4.****Human resources.**

- Health services. Commission, §143B-143.
- Mental health services. Commission, §143B-148.

**Institutions.**

- Boards of directors, §143B-174.

**John H. Kerr reservoir committee, §143B-329.****John Motley Morehead memorial commission, §143B-115.****Land conservancy corporation.**

- Board of trustees, §113A-137.

**Marine fisheries commission, §143B-287.****Medical care commission, §143B-166.****Mental health council, §143B-183.****Mentally ill.**

- Council on developmental disabilities, §143B-179.

**Metropolitan sewerage districts.**

- District board, §162A-67.

**Metropolitan water districts.**

- District board, §162A-34.

**Mines and minerals.**

- Mining commission, §143B-291.

**Mining commission, §143B-291.****Murfreesboro.**

- Historic commission, §143B-110.

**National park, parkway and forest development council, §143B-323.****Natural and economic resources.**

- Board of natural and economic resources, §143B-280.

**North Carolina museum of art.**

- Art museum building commission, §143B-59.

**Parks and recreation council, §143B-312.****Paroles.**

- Parole commission, §143B-267.

**Pesticides.**

- Pesticide board, §143-436.

**Professional advisory committee.**

- Blind persons, §143B-162.

**Property tax commission, §143B-223.****Public librarian certification commission, §143B-68.****Purchase and contract.**

- Standardization committee, §143-61.

**Redevelopment law.**

- Commission, §160A-510.

**Roanoke island historical association.**

- Board of directors, §143-201.

**Science and technology.**

- Committee, §143B-332.

**Secondary roads council, §143A-98.2.****Sir Walter Raleigh commission, §143B-76.****Social services commission, §143B-154.****Soil and water conservation commission, §143B-295.****Soil and water conservation districts.**

- State soil and water conservation committee, §139-4, (c).

**QUORUM—Cont'd****Soil and water conservation districts—**  
Cont'd

Supervisors, §139-7.

**Standardization committee, §143-61.****State awards system.**

Awards committee, §143B-84.

**State library committee, §143B-91.**

Removal of members, §143B-91.

Terms of office, §143B-91.

Vacancies in office, §143B-91.

**State prison.**

Board of correction, §143B-265.

**Structural pest control committee,**  
§106-65.23.**Taxation.**

Property tax commission, §143B-223.

Tax review board, §105-269.2.

**Tryon's palace commission, §143B-72.****University of North Carolina.**

Board of governors, §116-9.

**U.S.S. North Carolina battleship com-**  
**mission, §143B-74.****Veterans' affairs commission, §143B-253.****Veterinarians.**

Veterinary medical board, §90-183.

**Waste water treatment plant operators.**

Certification commission, §143B-301.

**Water safety council, §143B-315.****Zoological park council, §143B-336.****QUO WARRANTO, §§1-514 to 1-532.****Local government finance.**

Offending officers.

Proceedings by attorney general,  
§159-182.**R****RABBITS.****Game laws, §§113-82 to 113-126.1.**

See GAME LAWS.

**RABIES.****Definitions, §106-364.****Dogs.**

Defined, §106-364.

**Killing.**Animals having rabies to be killed,  
§106-379.Heads ordered to a laboratory, §106-  
379.**Heads ordered to a laboratory, §106-379.****Local health director.**

Defined, §106-364.

**Vaccination of dogs.**

Annual vaccination of all dogs, §106-365.

Defined, §106-364.

Doses, §106-383.

Regulation of content of vaccine, §106-  
383.

Required, §106-365.

**RACCOONS.****Game laws, §§113-82 to 113-126.1.**

See GAME LAWS.

**RACING.****Motor vehicles.**

On streets or highways.

Penalty, §20-141.3.

**Streets and highways.**

Motor vehicles.

Unlawful racing on streets and high-  
ways, §20-141.3.**RADIOACTIVE CONTAMINATION.**See ATOMIC ENERGY, RADIOACTIVITY  
AND IONIZING RADIATION.**RADIO AND TELEVISION.****Art.**

General provisions.

See ART.

**Cable television companies.****Connections.**Unauthorized connection with cable  
television wires, §14-155.**Counties, §153A-137.**Power to levy annual franchise tax,  
§153A-154.**Franchise tax, §160A-214.****Taxation.**

Franchise tax, §160A-214.

Power of counties to levy annual fran-  
chise tax, §153A-154.Public service companies, §§105-333 to  
105-344.

See PUBLIC UTILITIES.

Unauthorized connections, §14-155.

**Common carriers.**Radio common carriers, §§62-119 to 62-  
124.**Counties.**

Cable television franchises, §153A-137.

Power to levy annual franchise tax,  
§153A-154.**Fines, penalties and forfeitures.**

Violation of section, §105-82.

**Franchises.**

Cable television franchise tax, §160A-214.

**Licenses.****Loudspeakers.**

Motor advertisers, §105-87.

Sale or repair, §105-82.

**Motor vehicles.**

Class D citizens radio station operators.

Special plates, §20-81.6.

Federal communications commission.

Class D citizens radio station operators.  
Special plates, §20-81.6.Special plates for amateur radio opera-  
tors, §20-81.6.State-wide radio system for police offi-  
cials, §20-196.**Municipal corporations.**

Cable television franchise tax, §160A-214.

**RADIO AND TELEVISION—Cont'd**

**Municipal corporations—Cont'd**

Cable television systems.

Public enterprises, §§160A-311 to 160A-338.

See MUNICIPAL CORPORATIONS.

Regulation of noises in city, §160A-184.

**Police.**

State-wide radio system, §20-196.

**Radio common carriers, §§62-119 to 62-124.**

**Sales and use tax.**

Sales of broadcasting equipment, parts, etc.

Imposition of retail sales tax, §105-164.4, (1).

**State highway patrol.**

State-wide radio system authorized, §20-196.

**State radio system.**

Highway patrol, §20-196.

**Taxation.**

Cable television franchise tax, §160A-214.

Public service companies, §§105-333 to 105-344.

See PUBLIC UTILITIES.

**Trespass.**

Making unauthorized connections with cable television wires, §14-155.

**RADIO COMMON CARRIERS.**

Definitions, §62-119.

**RADIOLOGY.**

Defined, §90-18.

License required, §90-18.

**RAILROADS.**

**Actions.**

Crossings.

Procedure to recover cost of construction against board, §136-20, (d).

**Alcoholic beverages.**

Malt beverages and unfortified wine.

Sale on railroad trains.

Annual license tax, §105-113.75.

Malt beverages generally.

Additional tax.

Report to secretary of revenue, §105-113.86, (g).

**Blue sky law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**Chair cars.**

Franchise or privilege tax, §105-117.

**Death.**

Death certificate.

Filed where body removed from conveyance, §130-46.

**Dining cars.**

Franchise or privilege tax, §105-117.

**Employees.**

Labor.

Generally, §§95-1 to 95-155.

See LABOR.

**RAILROADS—Cont'd**

**Fines, penalties and forfeitures.**

Crossings.

Failure to perform orders of board, §136-20, (e).

Taxation.

Failure to file reports, §§105-334, 105-343.

Failure to pay tax, §105-344.

**Franchise tax.**

General provisions, §§105-114 to 105-129.1.

See TAXATION.

**Freight car line companies.**

Ad valorem.

Taxes in lieu of ad valorem taxes, §§105-228.1, 105-228.2.

Taxation.

Gross earnings taxes in lieu of ad valorem taxes, §§105-228.1, 105-228.2.

**Gasoline tax.**

Reports on motor fuels carried, §105-447.

**Income tax.**

Business income §105-130.4, (m).

Railway operating revenue.

Defined, §105-130.4, (m).

**Licenses.**

News dealers on trains, §105-78.

**Motor carriers.**

Exemptions from article, §62-260.

**Motor fuels.**

Reports on motor fuels carried, §105-447.

**Motor vehicles.**

Stopping.

Certain vehicles must stop at railroad grade crossings, §20-143.1.

Crossings.

Vehicles must stop at certain railway grade crossings, §20-143.

Warning signals must be obeyed, §20-142.

**Municipal corporations.**

Speed through municipalities.

Regulating speed of trains, §160A-195.

**Parlor cars.**

Franchise tax, §105-117.

**Reports.**

Freight car line companies.

Gross earnings taxes in lieu of ad valorem taxes.

Report to secretary of revenue, §105-228.2.

Sales of railroad locomotive and railroad car.

Imposition of sales tax, §105-164.4, (1).

**Sales and use tax.**

Refunds.

Certain refunds authorized, §105-164.14, (a).

**Securities law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**Signals.**

Motor vehicles.

Warning signals must be obeyed, §20-142.

**RAILROADS—Cont'd****Special proceedings.**

Elimination or safeguarding of grade crossings and inadequate underpasses or overpasses, §136-20.

**Stock.**

Capital issues law, §§78A-1 to 78A-65.  
See SECURITIES LAW.

**Streets and highways.**

Permits for openings, structures, etc., on streets, §136-93.

**Taxation.****Appraisals.**

Department of revenue, §105-335, (a).

**Assessments.**

Certification of appraised valuations of railroad company property to local taxing units by state board of assessment.

**Chair cars.**

Franchise or privilege tax, §105-117.

**Franchise tax.**

General provisions, §§105-114 to 105-129.1.

See TAXATION.

**Freight car line companies.**

Gross earnings taxes in lieu of ad valorem taxes, §§105-228.1, 105-228.2.

Levy and collection generally, §§105-1 to 105-474.

See TAXATION.

**Payment of tax.**

Privilege tax on pullman, sleeping, chair, and dining cars, §105-117.

Privilege tax on railroads, §105-115.

Public service companies, §§105-333 to 105-344.

See PUBLIC UTILITIES.

**Venue.****Crossings.**

Recovery of portion of cost of construction from board, §136-20, (d).

**Workmen's compensation act.**

Generally, §§97-1 to 97-122.

See WORKMEN'S COMPENSATION ACT.

**RALEIGH.****Counties.**

Local government center in Raleigh.  
Appropriations for establishment, etc., §160A-495.

**Dorothea Dix hospital**, §§122-1 to 122-122.

See HOSPITALS FOR MENTALLY DISORDERED.

**Executive mansion.**

General provisions.

See GOVERNOR.

**Historic sites commission.**

Department of cultural resources.

Transfer of commission to department, §143B-51.

**RALEIGH—Cont'd****Local government center.**

Appropriations for establishment, etc., §160A-495.

**RAPE.**

**Degrees of punishment**, §14-21.

**Sentence and punishment.**

First and second degree rape, §14-21.

**Trial.**

Exclusion of bystanders in trials for rape, §15-166.

**REAL ESTATE BROKERS AND SALESMEN.****Accounts and accounting.**

Records to be maintained by brokers, §93A-6.

**Definitions**, §§93A-2, 105-41, (a).

**Employment security.**

Services performed as real estate agent or real estate salesman, §96-8, (6).

**Fines, penalties and forfeitures.**

Engaging in real estate business without license, §105-41.

**Fraud.**

Grounds for revocation of licenses, §93A-6.

**Funds.**

Records required, §93A-6.

**Licenses.**

Application, §93A-4.

Qualification of applicants, §93A-4.

**Fees.**

Generally, §§93A-4, 105-41, (a).

Fraudulent misrepresentation to obtain, §93A-6.

Nonresidents, §§93A-9, 93A-10, 105-41, (a).

Nontransferable, §105-33, (d).

Qualifications, §93A-4.

Records required, §93A-6.

**Renewal.**

Fee, §93A-4.

**Revocation or suspension.**

Applicability of provisions of chapter 150, §93A-6.

By board, §93A-6.

Grounds, §93A-6.

Powers of board, §93A-6.

Procedure, §93A-6.

Records may be inspected by board, §93A-6.

State-wide license, §105-41, (a).

**Licensing board.**

Revocation of license, §93A-6.

Suspension of license, §93A-6.

**Nonresidents.**

Evidence of, §105-41, (a).

Licenses, §§93A-9, 93A-10, 105-41, (a).

**Reciprocity.**

Licenses, §§93A-9, 105-41.

**Records.**

Maintained by broker and made available to licensing board, etc., §93A-6.

**REAL PROPERTY.****Contracts.**

- Home mortgage loans.
- Contract rates, §24-1.1A.

**Damages.**

- Civil remedies for criminal actions.
- Recovery of damages for interference with property rights, §99A-1.
- Injury to trees, crops, lands, etc., of another, §14-128.

**Drainage.**

- General provisions, §§156-1 to 156-141.
- See DRAINAGE.

**Executors and administrators.**

- Sales of real property, §§28A-17-1 to 28A-17-13.
- See EXECUTORS AND ADMINISTRATORS.

**Federal water resources development projects.**

- Acquisition of lands, §143-215.42.

**Fines, penalties and forfeitures.**

- Improvements.
- False statement a misdemeanor, §44A-24.

**Fisheries resources.**

- Oysters and clams.
- Leases treated as real property, §113-202.
- Registration of grants in navigable waters, §113-205.

**Game laws.**

- See GAME LAWS.

**Income tax.**

- Involuntary conversions, §105-144.1, (a), (b).
- Sales.
- Base of return of net income, §105-142, (f).

**Interest.**

- Home mortgage loans.
- Contract rates, §24-1.1A.

**Livestock.**

- License to look for estrays, §14-134.

**Loans.**

- Home mortgage loans.
- Contract rates, §24-1.1A.
- Improvements to real property.
- Building and loan and savings and loan associations, §54-21.4.

**Marketable title act, §§47B-1 to 47B-9.**

- See TITLE.

**Municipal corporations.**

- General provisions, §§160A-1 to 160A-543.
- See MUNICIPAL CORPORATIONS.

**Public lands.**

- General provisions, §§146-1 to 146-83.
- See PUBLIC LANDS.

**Sales.**

- Executors and administrators, §§28A-17-1 to 28A-17-13.
- See EXECUTORS AND ADMINISTRATORS.

**REAL PROPERTY—Cont'd****Sales—Cont'd**

- Wills.
- Public or private sales, §28A-17-8.

**State.**

- State lands, §§146-1 to 146-83.
- See PUBLIC LANDS.

**Taxation.**

- Recording tax, §102-13.

**Title.**

- See TITLE.

**Trespass.**

- Estrays.
- License to look for estrays, §14-134.
- Forbidden.
- Trespass after being forbidden, §14-134.
- General provisions.
- See TRESPASS.
- Injury to lands, etc., of another, §14-128.

**Wills.**

- Sales.
- Public or private, §28A-17-8.
- What property passes by will, §31-40.

**REBATE.****Executors and administrators.**

- Interest.
- Debts paid before maturity, §28A-19-14.

**REBELLION.****Constitutional provisions, Const. U. S., art. I, §8; amd. XIV.**

- Debts, Const. N. C., art. V, §§3, (4), 4, (4).

**RECEIVERS.****Actions.**

- Corporations.
- Enforcement of tax, §105-232.

**Appointment, §§1-501, 1-502.**

- Before and after judgment, §1-502.
- When appointed, §1-502.

**Corporations.**

- Appointment.
- When appointed, §§1-502, 1-507.1.
- Law applicable to, §1-502.
- Personal liability of receivers.
- Taxation, §105-253.

**Superior courts.**

- Jurisdiction, §7A-249.
- Taxation.

- Failure to file report, §105-232.

**Estates of missing persons, §§28C-1 to 28C-22.**

- General provisions.
- See MISSING PERSONS.

**Judgments.**

- Enforcement of judgment not stayed, §1A-1, Rule 62 (a).

**Military services.**

- Estates of absentees in military service, §§28B-1 to 28B-10.
- See MILITARY SERVICES.

**Missing persons.**

- Absentees in military service.
- Estates of absentees in military service, §§28B-1 to 28B-10.
- See MILITARY SERVICES.

**RECEIVERS—Cont'd****Missing persons—Cont'd**

Estates of missing persons, §§28C-1 to 28C-22.

See MISSING PERSONS.

**Sales and use tax**, §105-164.37.

**Superior courts.**

Corporate receiverships, §7A-249.

**Taxation.**

Corporations.

Suspension of corporate charter, §105-232.

Personal liability of receivers, §105-253.

**RECEIVING STOLEN GOODS.****Civil remedies for criminal actions.**

Recovery of damages for interference with property rights, §99A-1.

**Damages.**

Civil remedies for criminal actions.

Recovery of damages for interference with property rights, §99A-1.

**Larceny.**

Civil remedies for criminal actions.

Recovery of damages for interference with property rights, §99A-1.

**Misdemeanors.**

Petty misdemeanors, §14-73.1.

**RECIPROCITY.****Agriculture.**

Structural pest control, §106-65.36.

**Arrest.**

Motor vehicles.

Reciprocal provisions as to arrest of nonresidents, §§20-4.18 to 20-4.20.

See MOTOR VEHICLES.

**Cosmetic art.**

Admitting operators from other states, §88-19.

**Fisheries resources.**

Agreements by commission, §113-304.

Agreements by department, §113-223.

Commercial and sports fisheries licenses and taxes.

Reciprocal agreements, §113-161.

**Fuels tax.**

Exchange of information among the states, §105-449.35.

**Gasoline tax.**

Forwarding of information to other states, §105-448.

**Hospitals for mentally disordered.**

Agreements with other states to set requirements for state hospital care and release of patients, §122-39.

**Income tax.**

Withholding of income taxes from wages, §105-163.22.

**Motor vehicles.**

Arrest.

Reciprocal provisions as to arrest of nonresidents, §§20-4.18 to 20-4.20.

See MOTOR VEHICLES.

Rental vehicles, §20-84.2.

**RECIPROCITY—Cont'd****Pharmacists.**

License.

Fee, §90-60.

**Real estate brokers and salesmen.**

Licenses, §§93A-9, 105-41.

**Streets and highways.**

Board of transportation.

Cooperation with adjoining states, §136-18, (23).

Cooperation with other states and federal government, §136-35.

**Structural pest control.**

Intergovernmental cooperation, §106-65.36.

**Taxation.**

Coordination with United States and other states in administration and collection of taxes, §§105-268.1 to 105-268.3.

**RECORD PLAYERS.****Licenses.**

Loudspeakers.

Motor advertisers, §105-87.

Sale or repair, §105-82.

**RECORDS.****Administrative procedure.**

Discovery, §150A-28.

Official record.

Preparation, §150A-37.

Rules of evidence, §150A-29.

**Arbitration and award.**

Hearings, §1-567.6.

**Archives and history.**

General provisions, §§121-1 to 121-28.

See HISTORY AND ARCHIVES.

**Attorney general.**

Copies of official writings, §8-34.

**Auctions and auctioneers**, §85B-7.**Authentication**, Appx. IV.

Evidence.

Grants, deeds and wills, §§8-6 to 8-33.

See EVIDENCE.

Grants, deeds and wills, §§8-6 to 8-33.

See EVIDENCE.

**Blind persons.**

Aid to the needy blind.

Rules and regulations, §111-28.

Register of state's blind, §111-4.

**Burnt and lost records**, §§98-1 to 98-18.

See LOST INSTRUMENTS AND RECORDS.

**Cancer control program.**

Tabulation, §130-183.

**Carriers.**

Inspection.

Carriers using fuel purchased outside state, §105-449.46.

**Clerks of court.**

See CLERKS OF COURT.

**Commission for the blind.**

Register of state's blind, §111-4.

**Copies.**

Credit union records, §54-75.1.

**RECORDS—Cont'd****Copies—Cont'd**

Evidence.

Official writings, §8-34.

Lost instruments and records, §§98-1 to 98-18.

See LOST INSTRUMENTS AND RECORDS.

Same force and effect for all purposes as original record, §132-8.2.

Veterans' guardianship act.

Furnishing copies of records under veterans' guardianship act, §34-15.

**Counties.**

County commissioners.

Evidence.

Copies of official writings, §8-34.

**County inspection department.**

General provisions, §153A-373.

**Credit unions.**

Classification of records, §54-75.1.

Copies.

Reproduction shall be deemed to be an original record, §54-75.1.

Disposal, §54-75.1.

Preservation of records, §54-75.1.

**Criminal law and procedure.**

Adoption.

Unlawful disclosure of records, §48-25.

Infants.

Expunction of records for first offenders under the age of 18, §15-223.

**Department of cultural resources.**

Assistance by and to department, §132-8.

Destruction of records, §§97-24, 121-2, (12), 132-3.

Disposition of records at end of official's term, §132-4.

Evidence.

Copies of official writings, §8-34.

Inoperative boards and agencies.

Records delivered to department, §143-268.

Management program.

Administered by department, §132-8.1.

Procedures, §132-8.1.

Standards.

Establishment, §132-8.1.

Surveys, §132-8.1.

Duplicates or copies.

Force and effect, §132-8.2.

Making or designation of preservation duplicates, §132-8.2.

Selection and preservation of records, §132-8.2.

Workmen's compensation records.

Destruction, §97-24.

**Department of human resources.**

Register of state's blind, §111-4.

Use of information concerning blind persons, §111-28.

**Department of local affairs.**

Transfer, §143-326.

**RECORDS—Cont'd****Destruction of records.**

Lost instruments and records, §§98-1 to 98-18.

See LOST INSTRUMENTS AND RECORDS.

Public records.

Regulation by department, §132-3.

**Drugs.**

Poisons.

Sale and delivery of poisonous substances, §90-77.

**Duplicates.**

Force and effect of original, §132-8.2.

**Education, §§115-1 to 115-357.**

See EDUCATION.

**Employment agencies.**

Investigation of records of agencies, §95-40.

**Evidence.**

Grants, deeds and wills, §§8-6 to 8-33.

See EVIDENCE.

Lost instruments and records, §§98-1 to 98-18.

See LOST INSTRUMENTS AND RECORDS.

Medical examiner's records.

Received as evidence, §130-202.

Medical records.

Authentication, §8-44.1.

**Fisheries resources.**

Promotion of coastal fisheries and seafood industry.

Financial records of agency, §113-315.9.

**Flour, corn meal and grain.**

Grain dealers.

Records to be kept, §106-609.

**Fuels tax.**

Inspection of records, etc., §105-449.29.

Retention by licensees, §105-449.28.

User or user-seller, §105-449.10.

**Game laws.**

Propagation of game, §113-105.

**Gasoline tax.**

Distributor's record of transactions, §105-438.

**Governor.**

Copies of official writings, §8-34.

**Health.**

Vital statistics.

General provisions, §§130-36 to 130-73.

See VITAL STATISTICS.

**History and archives.**

General provisions, §§121-1 to 121-28.

See HISTORY AND ARCHIVES.

**Hospitals.**

Evidence.

Copies of medical records.

Authentication, §8-44.1.

**Housing finance agency.**

Certified copies, §122A-4.

Secretary as custodian, §122A-4.

**Inspection.**

Fuels tax records, §105-449.29.

**RECORDS—Cont'd****Labor.**

Maximum hour law.

Time records kept by employers, §95-20.

**Land conservancy corporation.**

Duties of executive director, §113A-138.

**Land records.**

Modernization, §161-30.

**Licenses.**

Grain dealers, §106-609.

**Livestock.**

Dealer licensing act.

Failure to keep records, §106-418.10.

Maintenance of records, §106-418.13.

**Lost instruments and records, §§98-1 to 98-18.**

See LOST INSTRUMENTS AND RECORDS.

**Medical examiner.**

Received as evidence, §130-202.

**Military and veterans' affairs.**

Department.

Confidentiality of records, §143B-251.

**Municipal corporations.**

Streets and highways.

Maintenance of municipal streets which form part of state highway system, §136-41.3.

Taxation.

Intangible personal property tax.

Separate records by counties, §105-213.

**Mutilation or destruction, §§14-76, 98-1 to 98-18.**

See LOST INSTRUMENTS AND RECORDS.

**Notaries.**

Record of commission, §10-2.

**Optometry examiners, §90-117.2.**

Additional data for records, §90-117.4.

**Photographic recording.**

Duplicates to have same force and effect as original, §132-8.2.

Preservation of records, §132-8.2.

**Physicians and surgeons.**

Inflammation of eyes of newborn, §130-108.

**Poisons.**

Sale and delivery of poisonous substances, §90-77.

**Prisons and prisoners.**

Inmate grievance commission.

Record of complaints, §148-110.

**Public officers.**

History and archives.

Disposition of records at end of official term, §132-4.

**Public records.**

Alteration, §132-3.

Assistance by and to department of cultural resources, §132-8.

Custodian.

Disposition of records at expiration of term, §132-4.

**RECORDS—Cont'd****Public records—Cont'd**

Defacing, §132-3.

Destruction of public records regulated, §132-3.

Disposition of records at end of official's term, §132-4.

Evidence.

Copies of official writings, §8-34.

Inventory and schedule, §132-8.

Mutilation, §132-3.

Refusal to deliver, §§132-4, 132-5.

Removal, §132-3.

State departments, institutions and agencies.

Administrative rules and regulations.

Clerks to file as official records, §143-198.1.

**Real estate brokers and salesmen.**

Maintained by broker and made available to licensing board, etc., §93A-6.

**Register of deeds.**

Notaries public, §10-2.

**Sales and use tax.**

Sales tax charged separately from sales price and shown separately on records, §105-164.7.

**Secretary of state.**

Copies.

Official writings.

Evidence, §8-34.

Evidence.

Copies of official writings, §8-34.

**Securities law.**

Dealers and salesmen.

Dealers to keep records, §78A-38.

**Seized articles.**

Record and disposition of seizures, §§15-11 to 15-17.

**Social services.**

See SOCIAL SERVICES.

**Soft drinks.**

Ingredients.

Soft drink tax.

Records required of ingredients received, §105-113.57.

**Soil and water conservation districts.**

See SOIL AND WATER CONSERVATION DISTRICTS.

**State auditor.**

Copies of official writings.

Evidence, §8-34.

**State departments, institutions and agencies.**

Administrative rules and regulations.

Clerks to file as public records, §143-198.1.

Inoperative boards and agencies.

Records delivered to department of cultural resources, §143-268.

**State prison, §§148-2 to 148-95.**

See STATE PRISON.

**State treasurer.**

Copies of official writings.

Evidence, §8-34.

**RECORDS—Cont'd****Streets and highways.**

Easements.

Deeds of easements, §47-27.

Municipal corporations.

Maintenance of municipal streets which form part of state highway system, §136-41.3.

Contract by board with city, §136-41.3.

Municipal streets.

Maintenance of municipal streets which form part of state highway system, §136-41.3.

**Suspension of sentence and probation.**

Treated as privileged information, §15-207.

**Toxic vapors.**

Conditional discharge and expunction of records for certain first offenses, §90-113.14.

**Venereal diseases.**

Inflammation of eyes of newborn, §130-108.

**Veterans.**

Copies of records furnished department, §165-11.

Guardianship act.

Certified copy required.

Furnishing without charge, §34-15.

**Vital statistics.**

Cancer control program, §130-183.

General provisions.

See VITAL STATISTICS.

**Wills.**

Evidence.

Grants, deeds and wills, §§8-6 to 8-33.

See EVIDENCE.

**RECORDS, TAPES AND RECORDING DEVICES.****Actions.**

Civil action for damages, §14-436.

**Definitions.**

Manufacturer, §14-435.

Owner, §14-432.

**Live concerts and recorded sounds.**

Recording and distribution, etc., of such recordings unlawful in certain circumstances, §14-433.

**Manufacturer.**

Defined, §14-435.

Devices to show true name, §14-435.

**Misdemeanor.**

Violation of article, §14-437.

**Name.**

Recorded devices to show true name of manufacturer, §14-435.

**Owner.**

Civil action for damages, §14-436.

Defined, §14-432.

**Radio.**

Exceptions to person in use of radio broadcasting, §14-433.

**RECORDS, TAPES AND RECORDING****DEVICES—Cont'd****Retailing or possession of certain recording devices unlawful, §14-434.****Sales.**

Retailing, etc., of certain recording devices unlawful, §14-434.

**Television.**

Exception to television broadcasting, §14-433.

**Violations of article.**

Misdemeanor, §14-437.

**RECREATION.****Appalachian trails system, §§113A-72 to 113A-77.**

See TRAILS.

**Coastal area management.**

General provisions, §§113A-100 to 113A-128.

See COASTAL AREA MANAGEMENT.

**Counties.**

Establishment of programs, §153A-444.

**Department of conservation and development.**

Trails.

General provisions, §§113A-72 to 113A-94.

See TRAILS.

**Municipal corporations.**

Recreation enabling law, §§160A-350 to 160A-357.

See MUNICIPAL CORPORATIONS.

**Natural and economic resources.**

Parks and recreation council.

General provisions.

Promotion of seashore industry and recreation, §113-14.1.

State resources and advantages.

Duty of department, §113-15.

**North Carolina trails system, §§113A-83 to 113A-94.**

See TRAILS.

**Parks and recreation council.**

General provisions.

See PARKS.

**Public lands.**

Trails.

See TRAILS.

**Revenue bonds.**

Physical education and recreation, §§116-187 to 116-198.

See UNIVERSITIES AND COLLEGES.

**Secretary of natural and economic resources.**

Promotion of seashore industry and recreation, §113-14.1.

**State forests.**

Leases for recreational purposes, §113-34.

**Trails.**

Appalachian trails system, §§113A-72 to 113A-77.

See TRAILS.

**RECREATION—Cont'd****Trails—Cont'd**

North Carolina trails system, §§113A-83 to 113A-94.

See **TRAILS**.

**Veterans.**

Recreation authorities, §§165-23 to 165-38.

See **VETERANS RECREATION AUTHORITIES**.

**Watershed improvement programs.**

Recreational and related aspects of watershed improvement programs, §139-46.

**RECREATION COMMISSION.****Functions.**

Transfer to department of local affairs, §143-326.

**Statutory references.**

Refer to North Carolina department of local affairs, §143-326.

**REFERENCE.****Executors and administrators.**

Disputed debt may be referred, §28A-19-15.

Barred if not referred to in three months, §28A-19-16.

**Judgments, §7A-49.2.****Motions and orders.**

Motion for confirmation or rejection of referees' report, §7A-49.2.

**Report, §1A-1, Rule 53 (g).**

Judgment, §7A-49.2.

Motions for confirmation or rejection, §7A-49.2.

**Streets and highways.**

Settlement of controversies between board and contractors, §136-29.

**REFERENDUM.****Conservation and development.**

Soil and water conservation districts, §§139-1 to 139-47.

See **SOIL AND WATER CONSERVATION DISTRICTS**.

**Counties.**

Local government sales and use tax, §§105-463 to 105-472.

See **SALES AND USE TAX**.

Sales and use tax.

Local government sales and use tax, §§105-463 to 105-472.

See **SALES AND USE TAX**.

**Elections.**

Absentee ballots.

Who may vote absentee ballot, §163-226.

**Local government sales and use tax,**

§§105-463 to 105-472.

See **SALES AND USE TAX**.

**Municipal corporations.**

Extension of corporate limits, §§160A-25 to 160A-28.

See **MUNICIPAL CORPORATIONS**.

**REFERENDUM—Cont'd****Municipal corporations—Cont'd**

Local government sales and use tax, §§105-463 to 105-472.

See **SALES AND USE TAX**.

Sales and use tax.

Local government sales and use tax, §§105-463 to 105-472.

See **SALES AND USE TAX**.

**Sanitary districts.**

Dissolution, §130-156.4.

**Soil and water conservation districts,**

§§139-1 to 139-47.

See **SOIL AND WATER CONSERVATION DISTRICTS**.

**Watershed improvement districts.**

See **SOIL AND WATER CONSERVATION DISTRICTS**.

**REFORMATORIES.****Controlled substances.**

Furnishing to inmates, §14-258.1.

**Counties.**

Homes for indigent and delinquent children, §153-9, (24), (38).

**Department of correction.**

General provisions, §§134-2 to 134-29.

See **YOUTH DEVELOPMENT**.

**Escape.**

Arrest of escaped persons, §162-35.

**Poisons.**

Furnishing to inmates, §14-258.1.

**Weapons.**

Furnishing to inmates, §14-258.1.

**REFRIGERATION.**

**Contractors, §§87-52 to 87-64.**

See **REFRIGERATION CONTRACTORS**.

**REFRIGERATION CONTRACTORS.****Board of examiners.**

Appointment, §87-52.

Term of office, §87-52.

Vacancies, §87-52.

**State board, §§87-52 to 87-56.** See within this heading, "Board of examiners."

**REFRIGERATORS.****Licenses.**

Sale or rental of refrigerating machines, §105-51.

**REFUNDING BONDS.**

**Local government finance, §§159-1 to 159-182.**

See **LOCAL GOVERNMENT FINANCE**.

**REGIONAL COUNCILS.**

**Creation, §160A-470.**

**Emergency medical services, §§143-507 to 143-517.**

See **EMERGENCY MEDICAL SERVICES**.

**Fiscal affairs.**

General provisions, §160A-476.

**Unit of local government.**

Defined, §160A-470.

Joining council, §160A-471.

Membership, §160A-471.

**REGIONAL PLANNING COMMISSIONS.**

- Admission of new members, §153A-391.
- Authorized, §153A-391.
- Chairman, §153A-394.
- Committees, §153A-394.
- Creation, §153A-391.
- Duties.
  - Generally, §153A-395.
- Economic development commissions.
  - Regional planning and economic development commissions, §§153A-398, 158-14.
- Fiscal affairs, §153A-396.
- New members.
  - Admission, §153A-391.
- Notice.
  - Withdrawal, §153A-393.
- Officers, §153A-394.
- Organization, §153A-394.
- Powers.
  - Generally, §153A-395.
- Reports.
  - Preparation and distribution, §153A-397.
- Resolution creating, §153A-391.
  - Contents of resolution, §153A-392.
- Rules and regulations, §153A-392.
- Withdrawal, §153A-393.

**REGISTER OF DEEDS.**

- Acknowledgments.
  - Instruments to which register of deeds is a party, §47-14.
- Assistant registers of deeds.
  - Failure to execute instruments in the name of the register of deeds.
    - Validation of acts of assistance, §161-29.
- Attorney at law.
  - Disqualified to practice law, §84-2.
- Bonds, surety.
  - Liability and right of action.
    - General provisions, §§109-34 to 109-39.
    - See BONDS, SURETY.
  - Summary remedy on official bond, §109-36.
- Corporations.
  - Business instruments.
    - Registration, §161-14.01.
  - General provisions.
    - See CORPORATIONS.
- Counties.
  - Clerk to board of commissioners, §§153A-111, 161-23.
- Deputies.
  - Compensation, §153A-103.
  - Failure to execute instruments in the name of the register of deeds.
    - Validation of acts of deputy, §161-29.
  - Special regulations, §153A-103.
- Elections, §§161-1, 161-2.
  - Date of election, §163-1.
  - Jurisdiction, §163-1.
- Employees.
  - Number of employees in office, §153A-103.

**REGISTER OF DEEDS—Cont'd**

- Fees.
  - Board of transportation.
    - Right-of-way plans, §136-19.4.
  - Exemptions.
    - Armed forces discharge documents and veterans' claim benefits, §161-10.1.
  - Military services.
    - Armed forces discharge documents and veterans claim benefits exempt, §161-10.1.
  - Secured transactions.
    - Filing fees, §§25-9-403 to 25-9-407.
  - Veterans.
    - Armed forces discharge documents and veterans claim benefits exempt, §161-10.1.
- Fines, penalties and forfeitures.
  - Failing to discharge duties.
    - As to indexing, §161-22.
- Indexes.
  - Cross indexing.
    - Family indexing system, §§161-21, 161-22.
    - Registered instruments, §§161-14, 161-22.
  - Failure to index a misdemeanor, §161-22.
  - Family index system.
    - Index and cross index of registered instruments, §161-22.
  - General index kept, §§161-21, 161-22.
  - Index and cross-index.
    - Registered instruments, §§161-14, 161-22.
  - Special proceedings.
    - Adoption proceedings, §48-15.
  - Time.
    - Required to index, §161-22.
- Legitimations.
  - Fee, §161-10.
- Lost records, §§98-1 to 98-18.
  - See LOST INSTRUMENTS AND RECORDS.
- Marriage.
  - Marriage certificates.
    - Furnishing to department of human resources, §130-49.
- Military services.
  - Exemption of armed forces discharge documents from fees, §161-10.1.
- Modernization of land records, §161-30.
- Municipal corporations.
  - Extension of corporate limits.
    - Annexation recorded.
      - Municipalities of five thousand or more, §160A-51.
      - Municipalities of less than five thousand, §160A-39.
    - Map of annexed area, copy of ordinance and election results recorded in office, §160A-29.
- Notaries.
  - General provisions, §§10-1 to 10-17.
  - See NOTARIES.

**REGISTER OF DEEDS—Cont'd****Office.**

Number of employees, §153A-103.

**Pensions.**

Checking roll of pensioners with vital statistics, §112-37.

**Real property marketable title act,**

§§47B-1 to 47B-9.

See **TITLE**.

**Records.**

Notaries public, §10-2.

**Refusal of certain deeds.**

Modernization of land records, §161-30.

**Registered instruments.**

Registration for business and other purposes, §161-14.01.

**Reports.**

Swearing falsely to official reports, §14-232.

**Seals.**

Notaries.

Registers may certify notarial acts under their own seals, §10-4.

**Secured transactions.**

Filing fees, §§25-9-403 to 25-9-407.

**Streets and highways.**

Eminent domain proceedings by board of transportation.

Recording memorandum of action, §§136-104, 136-111.

Right-of-way plans.

Registration and fees, §136-19.4.

**Taxation.**

Excise stamp tax on conveyances, §§105-228.28 to 105-228.36.

Recording tax.

Collection, §102-13.

Transfer of real property.

Certification from register to tax supervisor, §105-303.

**Term of office, §§161-1, 161-2, 163-1.**

Counties excepted, §161-2.

**Validation.**

Acts of assistant and deputy registers of deeds in failing to execute instruments in the name of the register of deeds.

**Veterans.**

Records needed in support of claims for veterans' benefits.

Exempt from fees, §161-10.1.

**Vital statistics.**

Birth certificates.

Delayed birth certificate.

Forwarding to department of human resources, §130-52.

Registration four years after birth, §130-52.

Fees, §§130-52, 130-53, 161-10.

Pensions.

Checking roll of pensioners with vital statistics, §112-37.

**REGISTRAR.****Vital statistics.**

General provisions, §§130-36 to 130-73.

See **VITAL STATISTICS**.

**REGISTRATION.**

**Oil terminal facilities, §143-215.96.**

**University of North Carolina.**

Motor vehicles.

Powers of trustees, §116-44.4.

**REHABILITATION.****Barden rehabilitation act.**

Benefits for visually handicapped persons, §111-6.1.

**Blind.**

Rehabilitation center for adult blind, §111-6.1.

Visually handicapped persons may enjoy benefits, §111-6.1.

**Drugs.**

Powers of drug authority, §143-473.

**Housing finance agency.**

General provisions, §§122A-1 to 122A-23.

**RELEASES.****Commercial code.**

Secured transactions.

Release of collateral, §25-9-406.

Termination statements, §25-9-404.

**Taxation.**

Lien of judgment as to certain property, §105-242, (c).

No taxes to be released by local authorities, §105-380.

**RELIEF.****Firemen's relief fund.**

General provisions, §§118-1 to 118-17.

See **FIREMEN'S RELIEF FUND**.

**RELIGION.****Hospitals for mentally disordered.**

Patients rights, §122-55.2.

**Taxation.**

Education.

Exemption of real and personal property used for religious purposes, §105-278.3.

**RELIGIOUS SOCIETIES.****Clergymen.**

Income tax.

Rental value of any dwelling and appurtenances furnished to clergymen not included in gross income, §105-141, (b).

Taxation.

Income tax.

Rental value of dwelling and appurtenances furnished to clergymen not included in gross income, §105-141, (b).

**Corporations.**

Nonprofit corporations, §§55A-1 to 55A-89.1.

See **CORPORATIONS**.

**RELIGIOUS SOCIETIES—Cont'd****Income tax.**

Clergymen.

Rental value of dwellings and appurtenances furnished.

Not included in gross income, §105-141, (b).

Exemptions.

Conditional and other exemptions, §105-130.11.

**Inheritance taxes.**

Exemptions, §105-3, (2), (3).

**Licenses.**

Healing by prayer or spiritual means.

Exemption, §105-41.

Licensing of public solicitation, §§108-67 to 108-75.

See SOCIAL SERVICES.

Practice of professional art of healing, §105-41, (b).

**Motor carriers.**

Exemptions from article, §62-260.

**Sales and use tax.**

Exemptions and exclusions.

Certain refunds, §105-164.14, (b).

**Solicitation.**

Licensing of public solicitation, §§108-67 to 108-75.

See SOCIAL SERVICES.

**State prison.**

Religious services.

Generally, §148-24.

**Taxation.**

Exemption of property held for religious purposes, Const. N. C., art. V, §2, (3).

Intangible personal property tax.

Exemptions, §105-212.

Personal property.

Exemptions, §105-278.3.

Real property.

Exemptions, §105-278.3.

**REMAINDERS, REVERSIONS AND EXECUTORY INTERESTS.****Bank deposits.**

Right of survivorship in bank deposits created by written agreement, §41-2.1.

**Gifts.**

Gift tax, §105-195.

**Income tax.**

Grantor trusts.

Reversionary interests, §105-163.

**Inheritance taxes.**

Apportionment, §105-19.

Legacy for life, etc., tax to be retained upon the whole amount, §105-19.

**Principal and income act of 1973, §§37-16 to 37-40.**

See PRINCIPAL AND INCOME ACT OF 1973.

**Taxation.**

Gift tax, §105-195.

**Wills.**

What property passes by will, §31-40.

**REMEDIES.****Claim and delivery.**

See CLAIM AND DELIVERY.

**REPLEVIN.**

Claim and delivery, §§1-472 to 1-484.

See CLAIM AND DELIVERY.

**REPORTS.****Abortion.**

Statistical reports from hospitals, §14-45.1.

**Abuse or neglect of children.**

Reporting law, §§110-115 to 110-122.

See INFANTS.

**Adoption.**

Change of name.

Report to department of human resources, §48-29.

Report to state registrar of vital statistics, §48-29.

**Agriculture.**

Structural pest control, §106-65.30.

**Aid to dependent children.**

Reports to solicitors of aid and illegitimate births, §15-155.1.

Action on report, §15-155.2.

**Apprentices.**

Apprenticeship council, §94-2.

**Art.**

Promotion of art.

Biennial report of progress, §143-406.

**Bath historic commission, §143B-101.****Blind.**

Certain eye examinations to be reported to department of human resources, §111-8.1.

**Board of certified public accountant examiners, §93-12.****Board of cosmetic art examiners, §88-15.****Cancer control program.**

Immunity of persons who report cancer, §130-184.2.

Reporting of cancer, §130-184.

By pathologists, §130-184.1.

**Candy and similar products.**

Secretary of revenue may determine, §66-20.

**Certified public accountant examiners, §93-12.****Child welfare.**

Child abuse reporting law, §§110-115 to 110-122.

See INFANTS.

**Clerks of court.**

Jail defendants.

List of jail defendants furnished to judges, §7A-109.1.

**Coin-operated machines.**

Taxation.

Distributors required to make semiannual reports, §105-250.1.

**Commercial feed.**

Failure to file.

Prohibited acts, §106-284.39.

Inspection, §106-284.40.

**REPORTS—Cont'd****Commercial feed—Cont'd**

Reports of analyses reports, §106-284.46.

**Cosmetic art.**

Board of cosmetic art examiners, §88-15.

**Counties.**

General provisions.

See COUNTIES.

**County home.**

Reports to commissioners and department of human resources, §153A-256.

**County inspection department.**

Periodic reports to county commissioners and commissioner of insurance, §153A-373.

**County service districts, §§153A-300 to 153A-308.**

See COUNTY SERVICE DISTRICTS.

**County treasurer.**

Swearing falsely to official reports, §14-232.

**Court of appeals.**

Distribution by administrative officer, §147-45.

**Crime study commission.**

General assembly, §143-526.

**Department of cultural resources.**

State library.

Biennial report to governor, §125-2, (2).

**Department of human resources.**

Adoption.

Change of name.

Report to registrar of department, §48-29.

**Department of natural and economic resources.**

Annual reports.

Mount Mitchell park, §100-15.

**Department of revenue.**

Biennial report, §105-456.

**Drainage.**

General provisions, §§156-1 to 156-141.

See DRAINAGE.

**Edenton historical commission, §143B-97.****Education, §§115-1 to 115-357.**

See EDUCATION.

**Estates of missing persons.**

Laws of administration of estates applicable, §28C-16.

**False reports.**

Gasoline tax.

False or fraudulent report.

Misdemeanor, §§105-446, 105-449.

Oyster and clam leases.

False statements on reports, §113-202.

**False swearing.**

Swearing falsely to official reports, §14-232.

**Fertilizers.**

Inspection fees.

Reporting system, §106-50.6.

**Fisheries resources.**

Oyster and clam leases.

Annual reports, §113-202.

**REPORTS—Cont'd****Fuels tax.**

Generally, §105-449.19.

Payments by user-seller, §105-449.21.

Purchases by user-seller, §105-449.21.

User-seller or user, §105-449.10.

**Fur dealers.**

Annual reports, §113-115.

**Game laws.**

Fur dealers.

Annual report, §113-115.

Permit to collect and possess wild animals, etc.

Report of operations under permit, §113-91, (1).

Wildlife resources commission.

Report required upon killing of bear, wild turkey or antlerless deer, §113-95.4.

**Garages.**

Motor vehicles.

Unclaimed vehicles.

Forfeiture of lien for failure to report, §20-77.

Penalty for failure to report, §20-77.

**Gasoline tax.**

Carriers, §105-447.

False or fraudulent report.

Misdemeanor, §§105-446, 105-449.

Generally, §105-434.

**General assembly.**

Commission on children with special needs.

Reports to general assembly, §120-64.

**Governor Morehead school.**

By state treasurer, §115-330.

**Hillsborough.**

Historic commission, §143B-105.

**Historical commission.**

Historic property.

Criteria for state aid, §121-12.

Purchase of historic and archaeological property, §143-31.2.

**Hospitals.**

Abortions, §14-45.1.

Department of human resources.

Hospital facilities finance, §131-156.

Public hospitals.

Deposits and investments, §159-39, (j).

Venerable diseases, §130-95.

**Hospitals for mentally disordered.**

Administrator or director of facilities.

Monthly report to secretary, §122-11.4.

Hospital's report to general assembly, §122-19.

Transfer of citizens of North Carolina from another state, §122-40.

**Housing finance agency.**

Annual reports, §122A-16.

**Income tax.**

Corporations.

File with secretary of revenue, §105-130.21.

**REPORTS—Cont'd****Income tax—Cont'd**

Foreign corporations.

Not evidence of doing business in state,  
§§105-130.21, 105-154.

Information at the source, §105-154.

**Jails.**

Defendants.

Jailer's report of jail defendants, §153A-229.

**John Motley Morehead memorial commission, §143B-114.****Libraries.**

Department of cultural resources.

Biennial report to governor, §125-2, (2).

Public libraries to report to department of cultural resources, §125-5.

**Licenses.**

Coin-operated machines.

Distributors of coin-operated machines required to make semiannual reports, §105-250.1.

Occupational licensing boards, §§93B-2, 93B-4.

Sheriff and city clerk to report, §105-113.

**Local government finance.**

Financial information.

Semiannual reports of financial information, §159-33.1.

Public hospitals, §159-39, (j).

**Magistrates.**

Swearing falsely to official reports, §14-232.

**Manufacturers.**

Candy and similar products, §66-20.

**Medical examiners.**

Full report to secretary of human resources, §130-199.

Motor vehicles.

Accidents or collisions.

Report of death, §20-166.1.

Pathological examinations, §130-200.

Received as evidence, §130-202.

**Motor carriers.**

Accidents and collisions.

Written report to department, §20-166.1.

Gasoline tax, §105-447.

Using fuel purchased outside state,  
§105-449.45.**Mount Mitchell park.**

Department of natural and economic resources, §100-15.

**Municipal corporations.**

Extension of corporate limits.

Population less than five thousand,  
§160A-35.

Licenses.

City clerk, §105-113.

**Murfreesboro.**

Historic commission, §143B-109.

**Mutual deposit guaranty associations.**

Filing of semiannual financial reports with administrator, §54-44.9.

**REPORTS—Cont'd****Natural and economic resources.**

Department of natural and economic resources.

Publication, §113-14.

**Occupational licensing boards, §§93B-2, 93B-4.****Paroles.**

Relief from further reports, §148-58.1.

**Perjury.**

False swearing.

Swearing falsely to official reports,  
§14-232.**Physicians and surgeons.**

Cancer.

Immunity of physicians reporting,  
§130-184.2.

Contagious diseases, §130-81.

Tuberculosis reported to department of human resources, §§131-57, 131-85, 131-86.

Venereal diseases, §130-95.

**Police.**

Motor vehicles.

Accidents or collisions, §20-166.1.

**Prisons and prisoners.**

Reports of tuberculosis from county physicians or health officers, §131-85.

**Public accountant examiners, §93-12.****Publication.**

State departments, institutions and agencies.

Publications furnished to certain institutions and agencies, §147-50.

**Public officers.**

False reports, §14-232.

Furnished to certain institutions, agencies, etc., §147-50.

**Regional planning commissions.**

Preparation and distribution, §153A-397.

**Register of deeds.**

Swearing falsely to official reports, §14-232.

**Scholarships.**

Contracts with private institutions to aid state students.

Board of governors of university of North Carolina authorized to require, §116-21.

**Schools.**

Education, §§115-1 to 115-357.

See EDUCATION.

**Secretary of revenue.**

Corporations.

Intangible personal property tax.

Report of corporations to secretary of revenue, §105-209.

**Secretary of state.**

Loaning state reports to needy blind lawyers, §111-29.

Publications of state officials and department heads furnished to certain institutions, §147-50.

**REPORTS—Cont'd****Securities law.**

Dealers and salesmen.

Dealers to file financial reports,  
§78A-38.**Sheriffs.**

Licenses, §105-113.

Motor vehicles.

Accident or collision, §20-166.1.

Swearing falsely to official reports, §14-232.

**Social services.**

See SOCIAL SERVICES.

**Southern growth policies agreement.**

Board.

Annual report, §143-496.

**State auditor.**

Occupational licensing boards.

Financial reports of occupational licensing boards, §93B-4.

**State board of certified public accountant examiners, §93-12.****State board of cosmetic art examiners, §88-15.****State prison.**

Records section.

By secretary of correction, §148-78.

**Streets and highways.**

Board of transportation, §§136-10 to 136-12.

**Tobacco.**Penalty for failure to report sales,  
§106-459.**Trails.**

North Carolina trails system.

Annual report of secretary of department of natural and economic resources, §113A-88.

**Universities and colleges.**

Publications of state officials and department heads furnished, §147-50.

**University of North Carolina.**

Publications of state officials and department heads furnished, §147-50.

**Venereal diseases.**

Cases of positive laboratory tests to be reported, §130-95.

**Water and air quality reporting.**

General provisions, §§143-215.63 to 143-215.69.

See WATER AND AIR RESOURCES.

**Water and air resources.**

Biennial report of environmental management commission, §143-359.

**Western Carolina university.**

Publications of state officials and department heads furnished, §147-50.

**Wildlife resources commission.**

Required report upon killing bear, wild turkey or antlerless deer, §113-95.4.

**Workmen's compensation act.**

Advisory medical committee, §§97-61.1 to 97-61.4, 97-68, 97-70, 97-71.

**REPORTS—Cont'd****Youth development.**

Annual reports to governor by department of correction, §134-2.

**RESCISSION, CANCELLATION AND REFORMATION.****Cancellation.**

Deed of separation, §39-13.4.

**Deeds.**

Separation.

Conveyances by husband or wife under deed of separation, §39-13.4.

**RESCUE SQUADS.****Emergency medical services.**

Effect of article.

Support of rescue squads, §143-517.

**Income tax.**

Deductions.

Contributions to rescue squads, §105-147, (15).

**Law enforcement officers' death benefit act, §§143-166.1 to 143-166.7.**

See LAW ENFORCEMENT OFFICERS' DEATH BENEFIT.

**Purchases.**

Administration department.

Purchases through department, §143-49.1.

**Surplus property.**

Purchases.

Administration department, §143-49.1.

**Taxation.**

Real and personal property.

Exempt from taxation, §105-278.6.

**RESEARCH.****Housing finance agency.**

Power of agency to promote research and development in scientific methods of construction, etc., §122A-5, (14).

**RESERVOIRS.****John H. Kerr reservoir.**

Committee.

General provisions.

See JOHN H. KERR RESERVOIR.

**RESIDENCE.****Adoption.**

Petitioners for adoption must be residents, §48-4.

**Counties.**

Social services.

Legal residence for social service purposes, §153A-257.

**Divorce and alimony.**

Contents of complaint, §50-8.

Requirements, §50-8.

**Income tax.**

Agreements in respect to, §105-240.1.

**Inheritance tax.**

Agreements with respect to, §105-240.1.

**Judges.**

Special judges, §7A-45.

**RESIDENCE—Cont'd**

**Jury.**

County resident, §9-3.

**Social services.**

Counties.

Legal residence for social service purposes, §153A-257.

County board members.

Residence qualifications, §108-9.

**Special judges, §7A-45.**

**Taxation.**

Agreements with respect to domicile, §105-240.1.

Exemption from taxation.

Not exceeding one thousand dollars, Const. N. C., art. V, §2, (3).

Owner of certain income.

Property classified for taxation at reduced valuation, §105-277.1.

Owners of certain income and age.

Property classified for taxation at reduced valuation, §105-277.1.

**RESOURCES.**

**Cultural resources.**

Department, §§143B-49 to 143B-115.

See CULTURAL RESOURCES.

**Earth resources council.**

General provisions.

See EARTH RESOURCES COUNCIL.

**Federal water resources development projects, §§143-215.38 to 143-215.43.**

See FEDERAL WATER RESOURCES DEVELOPMENT PROJECTS.

**Fisheries resources, §§113-127 to 113-322.**

See FISHERIES RESOURCES.

**Natural and economic resources.**

Department, §§143A-109 to 143A-129.

See NATURAL AND ECONOMIC RESOURCES.

General provisions.

See NATURAL AND ECONOMIC RESOURCES.

**Water and air resources.**

General provisions, §§143-211 to 143-215.10.

See WATER AND AIR RESOURCES.

**Wildlife resources.**

Commission.

General provisions.

See WILDLIFE RESOURCES COMMISSION.

**RESTAURANTS.**

**Alcoholic beverages.**

Possession and consumption.

General provisions, §18A-30, (4).

Wine.

Fortified wine for consumption on premises, §18A-38, (f).

**Fines, penalties and forfeitures.**

Sanitation.

Violation of article a misdemeanor, §72-48.

**RESTAURANTS—Cont'd**

**Game laws.**

Service of game to patrons.

License, §113-105.

**Health.**

Inspection. See within this heading, "Inspection."

**Injunctions.**

Sanitation of establishment providing food and lodging.

Relief against continued violation, §72-48.1.

**Inspection.**

Department of human resources, §§72-46 to 72-48.1.

Grading system, §72-46.

Health authority, §72-47.

Injunctive relief against continued violations, §72-48.1.

Permits from department of human resources, §72-46.

Regulation of sanitary conditions, §72-46.

Report and grade card, §72-47.

Rules and regulations, §72-46.

Sanitarians to inspect, §72-47.

Violation of article, §72-48.

**Licenses.**

Coin-operated machines.

Exempt, §105-62.

Fees, §105-62.

Fees, §105-62.

General provisions, §105-62.

Seasonal business.

Proration of license, §105-33, (k).

**Permits.**

From department of human resources, §72-46.

**Sanitation.**

Inspection. See within this heading, "Inspection."

**Violations.**

Sanitation.

Injunctive relief, §72-48.1.

**RESTRAINT OF TRADE.**

**Milk.**

Marketing agreements not to be deemed in restraint of trade, §106-266.17.

**Oil and gas conservation.**

Cooperative development not in restraint of trade, §113-393, (c).

**RETAIL INSTALLMENT SALES.**

**Consumer credit installment sales contract.**

Payments.

Terms of payments, §25A-33.

**Definitions.**

Home solicitation sale, §25A-38.

**Home solicitation sale.**

Defined, §25A-38.

**Payments.**

Terms, §25A-33.

**RETIREMENT SYSTEM.**

**Firemen's pension fund**, §§118-18 to 118-32.

See FIREMEN'S PENSION FUND.

**Inheritance taxes.**

Payments under retirement annuity contracts.

Exempt from tax, §105-3, (5).

**System for teachers and state employees.**

General provisions.

See RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES.

Uniform judicial retirement system.

Transfer of credit, §135-28.1.

**RETIREMENT SYSTEM FOR APPELLATE DIVISION.****Age.**

Requirements, §7A-39.2.

Applicability of provisions, §7A-39.12.

**Disability.**

Retirement on account of total and permanent disability, §7A-39.11.

Applicability of provisions, §7A-39.12.

**Emergency judges.**

Compensation, §7A-39.3.

Recall to active service, §7A-39.3.

Retired judges constituted, §7A-39.3.

**Emergency justices.**

Compensation, §7A-39.3.

Recall to active service, §7A-39.3.

Retired justices constituted, §7A-39.3.

**Service.**

Requirements, §7A-39.2.

Applicability of provisions, §7A-39.12.

**RETIREMENT SYSTEM FOR COUNTIES AND CITIES.****Acceptance by cities, towns and counties**, §128-23.**Allowance.**

Service, §128-26.

**Attachments.**

Regulation of investment, Const. N. C., art. V, §6, (2).

**Benefits.**

Alternate benefit.

Survivor's alternate benefit, §128-27, (m).

Computation.

Employees retired before July 1, 1951, §128-27.

Death benefit.

General provisions, §128-27, (l).

Deferred retirement allowance, §128-24, (4), (5).

Early retirement allowance, §128-24, (4), (5).

Increase in benefits.

Members retired prior to January 1, 1969, §128-27, (o).

Members retired prior to July 1, 1971, §128-27, (p).

**RETIREMENT SYSTEM FOR COUNTIES AND CITIES—Cont'd****Benefits—Cont'd**

Limitation on action.

Deficiency or overpayment, §128-27.

Post-retirement increases in allowances, §128-27, (k).

Retirement prior to January 1, 1969.

Increases in benefits paid, §128-27, (o).

Retirement prior to July 1, 1951.

Increases in benefits paid, §128-27, (h).

Return of accumulated contributions, §128-27, (f).

Service retirement allowance.

On or after July 1, 1973, §128-7.

On or after July 1, 1969 but prior to July 1, 1973, §128-27, (b3).

Service retirement benefits, §128-27, (a).

Survivor's alternate benefit, §128-27, (m).

**Compensation.**

Trustees, §128-28, (d).

**Constitutional provisions.**

Use of funds restricted, Const. N. C., art. V, §6, (2).

**Contributions.**

Accumulated contribution.

Return, §128-27.

Deemed to be in service if making contribution, §128-26.

Return of accumulated contributions, §128-27, (f).

**Death before retirement.**

Benefit, §128-27, (l).

Return of accumulated contributions, §128-27, (f).

**Deemed to be in service.**

Making contributions, §128-26.

**Deferred retirement allowance**, §128-24, (4), (5).**Early retirement allowance**, §128-24, (4), (5).**Employees.**

Acceptance, §128-23.

**Federal home loan banks.**

Investments, §128-29, (a).

**Funds.**

Use of funds restricted, Const. N. C., art. V, §6, (2).

**General assembly.**

Death benefits, §128-27, (l).

Service credit for members of general assembly, §128-26.

Use of funds restricted, Const. N. C., art. V, §6, (2).

**Investments**, §128-29, (a).

Common and preferred stocks.

Authority to invest in certain common and preferred stocks, §128-29.1.

Farm credit administration.

Obligations of agencies supervised by, §53-44.1.

Regulation of investment, Const. N. C., art. V, §6, (2).

**Leave of absence.**

When deemed to be in service, §128-26.

**RETIREMENT SYSTEM FOR COUNTIES  
AND CITIES—Cont'd**

**Membership.**

Deferred membership allowance, §128-24,  
(5).

Early retirement allowance, §128-24, (4),  
(5).

Transfer of members, §128-34.

**Military services.**

Credit for each period of military service,  
§128-26.

**Public officers.**

Use of funds restricted, Const. N. C., art.  
V, §6, (2).

**Retirement system for teachers and  
state employees.**

General provisions.

See RETIREMENT SYSTEM FOR  
TEACHERS AND STATE EM-  
PLOYEES.

Transfer of members, §128-34.

**Service.**

General assembly.

Credit for members terms, §128-26.

Military service.

Credit for any period of military serv-  
ice, §128-26.

Prior service.

Credit for prior service, §128-26.

**Sick leave.**

Regulations, §128-26.

**Trustees.**

Compensation, §128-28, (d).

Management of funds.

Vested in board of trustees, §128-29,  
(a).

**RETIREMENT SYSTEM FOR SUPERIOR  
COURT JUDGES.**

**Age.**

Requirements.

Applicability of provisions, §7A-56.

**Disability.**

Retirement on account of total and per-  
manent disability, §7A-55.

Applicability of provisions, §7A-56.

**Emergency judge.**

Recall to active service.

Compensation on recall, §7A-52.

Subject to, §7A-52.

**Service.**

Emergency judge. See within this head-  
ing, "Emergency judge."

Requirements.

Applicability of provisions, §7A-56.

**RETIREMENT SYSTEM FOR TEACHERS  
AND STATE EMPLOYEES.**

**Administration.**

General provisions, §135-6.

**Agriculture.**

Extension service.

Cooperative agricultural extension  
service employees, §135-3, (1).

**RETIREMENT SYSTEM FOR TEACHERS  
AND STATE EMPLOYEES—Cont'd**

**Allowance.**

Consumer price index.

Defined, §135-5, (o).

Deferred retirement allowance, §135-3,  
(7), (8).

Creditable service, §135-4, (e).

Disability retirement allowance, §135-5,  
(d1), (d2).

On or after July 1, 1971, §135-5, (d3).

Early retirement allowance, §§135-3, (7),  
(8), 135-4, (e).

Creditable service, §135-4, (e).

Election of optional allowance, §135-5, (g).

Service retirement allowances, §135-5, (b)  
to (b3).

Social security.

Adjustment of retirement allowance  
for social security benefits, §135-5,  
(g).

**Annuity.**

Fund.

Annuity savings fund, §135-8, (b).

**Attachments.**

Regulation of investment, Const. N. C.,  
art. V, §6, (2).

**Benefits.**

Allowance.

Deferred retirement allowance, §135-3,  
(7), (8).

Creditable service, §135-4, (e).

Early retirement allowance, §135-3, (7),  
(8).

Creditable service, §135-4, (e).

Computation of benefits, §135-5, (h).

Death benefits, §135-5, (l).

Death prior to retirement, §135-5, (l).

Disability retirement benefits, §135-5, (c)  
to (d2).

Disability salary continuation.

Compensation from veterans adminis-  
tration.

Benefits not to be reduced, §135-34.

Generally, §135-34.

Social security payments.

Benefits not to be reduced, §135-34.

Early retirement allowance, §135-3, (7),  
(8).

General provisions, §135-5.

Hospital and medical insurance.

Generally, §135-33.

Income tax.

Benefits not included in gross income,  
§105-141, (b).

Increase in benefits.

Pay and respect to members retired  
prior to July 1, 1971, §135-5, (s).

Pay in respect to members retired pri-  
or to January 1, 1970, §135-5, (q).

Persons on disability retirement who  
are retired prior to July 1, 1971,  
§135-5, (s).

Limitation on action for deficiency or  
overpayment, §135-5, (n).

## RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES—Cont'd

### Benefits—Cont'd

- Medical insurance.
  - Generally, §135-33.
- Members retiring after age 60 with fifteen years service, §135-5, (r).
- Optional allowance.
  - Election, §135-5, (g).
- Other teacher, employee benefits.
  - Disability salary continuation, §135-34.
  - Hospital and medical insurance, §135-33.
  - Medical insurance, §135-33.
- Return of accumulated contributions, §135-5, (f).
- Service retirement allowances, §135-5, (b) to (b3).
- Survivor's alternate benefit, §135-5, (m).

### Blind persons.

- Blind or visually handicapped employees.
- Enrollment as members, §135-16.1.

### Board of trustees.

- Administration, §135-6, (a).
  - Uniform judicial retirement system.
  - Administered by board, §135-52.
- Compensation, §135-6, (c).
- Director.
  - Salary and expenses, §135-6, (g).
- Disability salary continuation program.
  - Formulation, establishment and administration, §135-34.

### Funds.

- Management, §135-7, (a).
- Hospital and medical insurance program.
  - Formulation, establishment and administration, §135-33.

### Medical board.

- Designation of medical board, §135-6, (k).

### Membership, §135-6, (b).

### Officers, §135-6, (g).

### Terms, §135-6, (b).

### Uniform judicial retirement system.

- Administered by board, §135-52.

### Civil air patrol.

- Members not entitled to benefits, §167-2.

### Compensation.

- Average final compensation.
  - Defined, §135-1, (5).
- Board of trustees, §135-6, (c).
- Defined, §135-1, (7a).

### Constitutional provisions.

- Use of funds restricted, Const. N. C., art. V, §6, (2).

### Contracts.

- Disability salary continuation, §135-34.
- Hospital and medical insurance coverage, §135-33.

### Contributions.

- Collection of contributions, §135-8, (f).
- Return of accumulated contributions, §135-5, (f).

## RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES—Cont'd

### Coverage under social security act.

- Adjustment of retirement allowance for social security benefits, §135-5, (g).
- Coverage of governmental employees under title II, §§135-27 to 135-29.
  - Members covered by local governmental employees' retirement system, §135-28.

### Income tax.

- Benefits not included in gross income, §105-141, (b).

### State agency.

- Defined, §135-20.

### State employees.

- Definition of employee, §135-20.

### Transfers.

- Employment covered by local governmental employees' retirement system, §135-28.

### Coverage under uniform judicial retirement system.

#### Transfers.

- Employment covered by uniform judicial retirement system, §135-28.1.

### Credits.

- Transfer from local governmental employees' retirement system, §135-18.1.

### Death.

- Prior to retirement.
  - Return of accumulated contributions, §135-5.

### Definitions, §135-1.

### Department of human resources.

- Enrollment of employees, §135-16.1.

### Disability.

- Re-examination of beneficiaries retired for disability, §135-5, (e).
- Retirement allowance, §135-5, (d1), (d2).
  - On or after July 1, 1971, §135-5, (d3).

### District attorneys. See within this heading, "Solicitors."

### Election of remedies.

- Optional allowance.
  - Election of optional allowance, §135-5, (g).

### Employee.

- Defined, §135-1, (10).

### Employer.

- Defined, §135-1, (11).

### Financing.

- Method of financing, §135-8.

### Funds.

- Annuity savings fund.
  - Generally, §135-8, (b1).
- Investment, §135-7, (a).
- Management, §135-7.
- Method of financing, §135-8.
- Pensions accumulation fund, §135-8, (d).
- Use restricted, Const. N. C., art. V, §6, (2).
- Valuation by board of trustees, §135-6, (o).

# **RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES—Cont'd**

## **General assembly.**

- Legislative retirement fund.  
Repealed, §120-4.2.
- Use of funds restricted, Const. N. C., art. V, §6, (2).

## **Income tax.**

- Pensions from other states, §105-141, (b).

## **Insurance.**

- Hospital and medical insurance for teachers and state employees, §135-33.

## **Investments.**

- Counseling firm retained, §135-7, (a).
- Farm credit administration.
  - Obligations of agencies supervised by, §53-44.1.
- Funds, §§135-7, (a), 135-7.2.
- Stock and stockholders.
  - Authority to invest in certain common and preferred stocks, §135-7.2.

## **Judges.**

- Uniform judicial retirement act of 1973, §§135-50 to 135-71. See within this heading, "Uniform judicial retirement act."

## **Leave of absence.**

- Creditable service.
  - Reinstatement, §135-4, (e).

## **Limitation of actions.**

- Action for deficiency or overpayment of benefits, §135-5, (n).

## **Local governmental employees' retirement system.**

- Transfer of credits, §§135-4, (a), 135-18.1, 135-28.
- Transfer of members to employment covered by local governmental employees' retirement system, §135-28.

## **Medical board.**

- Compensation, §135-6, (k).
- Designation, §135-6, (k).

## **Membership, §135-3.**

- Blind or visually handicapped employees.
  - Enrollment as members, §135-16.1.
- Ceasing to be member.
  - Grounds, §135-3, (3).
- Cooperative agricultural extension service employees, §135-3, (1).
- Qualifications, §135-3, (1), (2).
- Requirements, §135-3.
- Restoration to service of certain former members, §135-5, (i).
- State highway patrolmen, §135-3, (1).

## **Military services.**

- Creditable service.
  - Effect of military service, §135-4, (f).

## **Notice.**

- Time of giving notice of retirement, §135-5.

## **Pensions.**

- Pension accumulation fund, §135-8, (d).
- Pensions from other states, §105-141, (b).

# **RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES—Cont'd**

## **Public officers.**

- Use of funds restricted, Const. N. C., art. V, §6, (2).

## **Retirement.**

- Adjustment of retirement allowances for social security benefits, §135-5.
- Application.
  - Filing.
    - Defined, §135-1, (11a).
- Defined, §135-1, (20).
- Disability retirement.
  - Allowance, §135-5.
- Notice.
  - Time of giving notice, §135-5.
- Prior to July 1, 1971.
  - Increases in benefits paid, §135-5, (s).
- Service retirement allowances, §135-5.

## **Retirement system for counties and cities.**

- General provisions.
  - See RETIREMENT SYSTEM FOR COUNTIES AND CITIES.
- Transfer of members, §128-34.

## **Service.**

- Creditable service.
  - General provisions, §135-4.
  - Includes leaves of absentee to serve as member of general assembly, §135-4, (j).
  - Increase of creditable service for certain members, §135-4, (i).
- Military service.
  - Effect, §135-4, (f).
- Reinstatement after account closed, §135-4, (e).
- Veterans of armed services, §135-4, (f).
- Prior service.
  - Defined, §135-1, (17).
- Restoration to service of certain former members, §135-5, (i).

## **Sick leave.**

- Creditable service, §135-4.

## **Solicitors.**

- Benefits, §135-78.
- Citation, §135-77.
- Purpose, §135-77.
- Scope, §135-78.
- Short title, §135-77.
- Uniform act.
  - Title, §135-77.

## **State agency.**

- Defined, §135-20.

## **State civil air patrol.**

- Members not entitled to benefits, §167-2.

## **State highway patrolmen.**

- Membership in retirement system, §135-3, (1).

## **Teachers.**

- Defined, §135-1, (25).

**RETIREMENT SYSTEM FOR TEACHERS****AND STATE EMPLOYEES—Cont'd****Transfer.****Credits.**

Transfer from local governmental employees' retirement system, §135-18.1.

Employment covered by local governmental employees' retirement system, §135-28.

Employment covered by the uniform judicial retirement system, §135-28.1.

**Uniform judicial retirement act.**

Administration, §§135-52 to 135-56.

Commingling of funds with teachers and state employees retirement system, §135-66.

Management of funds, §135-66.

**Allowances.****Increases.**

Post-retirement increases in allowances, §135-65.

**Optional allowances.**

Election of, §135-61.

Application of article 1, §135-52.

**Assets.**

Annuity savings fund, §135-67.

Pension accumulation fund, §135-67.

**Benefits.****Death.**

After retirement, §135-64.

Before retirement, §135-63.

Return to membership of retired former member, §135-71.

**Board of trustees.**

Administration of article, §135-52.

**Rules and regulations.**

Transfer of members to another system, §135-70.

Verification of members prior service, §135-56.

**Contributions.****Accumulated contributions.**

Defined, §135-53.

Interest allowance transfer to annuity savings fund, §135-67.

Return of, §135-62.

Amount of contributions by members, §135-68.

State contributions, §135-69.

Creation and establishment of system, §135-54.

Creditable service, §135-56.

Defined, §135-53.

Definitions, §135-53.

**Disability.**

Retirement, §135-59.

Benefits, §135-60.

**Emergency judges.****Compensation.**

Appellate division, §7A-39.3.

Recall to active service, §7A-39.3.

Retired judges constituted, §§7A-39.3, 7A-52.

**RETIREMENT SYSTEM FOR TEACHERS****AND STATE EMPLOYEES—Cont'd****Uniform judicial retirement act—Cont'd****Emergency judges—Cont'd**

Subject to recall to active service, §7A-52.

**Superior courts.**

Recall to active service.

Compensation on recall, §7A-52.

Subject to, §7A-52.

**Emergency justices.****Compensation.**

Appellate division, §7A-39.3.

Recall to active service, §7A-39.3.

Retired justices constituted, §7A-39.3.

Establishment of system, §135-54.

**Funds.**

Annuity savings fund, §135-67.

Pension accumulation fund, §135-67.

**Members.**

Transfer of members to another system, §135-70.

**Membership, §135-55.**

Cessation of membership as result of withdrawal of accumulated contributions, §135-56.

Return to membership of retired former member, §135-71.

Name of retirement system, §135-54.

Purpose, §135-50.

**Retirement.**

Disability retirement, §135-59.

Benefits, §135-60.

Service retirement, §135-57.

Benefits, §135-58.

Scope, §135-51.

**Service.****Creditable service.**

Return to membership of retired former member, §135-71.

Rules and regulations of board regarding verification of members prior service, §135-56.

Retirement, §135-57.

Benefits, §135-58.

Short title, §135-50.

**Transfer.**

Member transfer to another system, §135-70.

Transfer to employment covered by uniform judicial retirement system, §135-28.1.

**Uniform solicitorial retirement act.** See within this heading, "Solicitors."

**Universities and colleges.**

Optional retirement for institutions of higher education.

Contribution by board of trustees, §135-5.1, (c).

Purchases of annuity or retirement system contracts.

For faculty members, officers and employees, §116-17.

**RETIREMENT SYSTEM FOR TEACHERS  
AND STATE EMPLOYEES—Cont'd****Veterans.**

Creditable service.

Veterans of armed services, §135-4, (a).

**RETURNS.****Executions.**

Time returnable, §1-310.

When returnable, §1-310.

**Injunctions.**

Before what returnable, §1-494.

When returnable, §1-494.

**REVENUE.****Department of revenue.**

General provisions, §§143B-218 to 143B-225.

See TAXATION.

**Taxation**, §§105-1 to 105-474.

See TAXATION.

**REVENUE BOND ACT OF 1938.****Local government finance.**

General provisions, §§159-1 to 159-182.

See LOCAL GOVERNMENT  
FINANCE.**REVENUE BONDS.****Housing finance agency**, §§122A-1 to 122A-23.

See HOUSING FINANCE AGENCY.

**North Carolina housing finance agency**,  
§§122A-1 to 122A-23.

See HOUSING FINANCE AGENCY.

**REVENUE LAWS.****Taxation**, §§105-1 to 105-474.

See TAXATION.

**REWARDS.****Education.**

Power of boards of education to offer rewards for information leading to arrest, etc., of persons damaging school property, §115-133.2.

**Escape.**

Recapture of escaped prisoners, §148-41.

**Governor.**

Recapture of escaped prisoners, §148-41.

**State prison.**

Recapture of escaped prisoners, §148-41.

**Streets and highways.**

Injuring or removing signs, §136-33.

**RICHARD T. FOUNTAIN SCHOOL.****Administered and managed by department of correction**, §134-2.**Designation**, §134-2.**Youth department of correction.**

General provisions, §§134-2 to 134-29.

See YOUTH DEVELOPMENT.

**RIGHT OF ENTRY.****Agreements for entry.**

Streets and highways, §136-118.

**Alcoholic beverages.**

Enforcement officers, §18A-20.

**RIGHT OF ENTRY—Cont'd****Atomic energy, radioactivity and ionizing radiation.**

Authority of commission for health services and department of human resources, §104C-4.

**Dam safety law.**

Generally, §§143-215.34, 143-215.37.

**Discovery.**

Discovery and inspection of property, object or operation, §1A-1, Rule 34.

**Forests.**

Insect infestation and disease.

Authority of secretary of natural and economic resources and his agents, §113-60.8.

**Health.**

Representatives of boards of health, §130-204.

**Mosquito control.**

Board of commissioners of districts, §130-213.

**Oil pollution control.**

Inspections and investigations, §143-215.79.

**Streets and highways.**

Eminent domain proceedings by board of transportation.

Agreements for entry, §136-118.

Entry for surveys, §136-120.

**Surveys and surveyors.**

Streets and highways.

Entry for surveys, §136-20.

**Water use act.**

Investigation, etc., §143-215.19.

**Wells.**

Well construction act.

Investigation and inspection, §87-90.

**RIGHT OF WAY.****Appalachian trails system.**

See TRAILS.

**Metropolitan sewerage districts.**

Streets and highways, §162A-74.

**North Carolina trails system.**

See TRAILS.

**Streets and highways.**

Garbage and trash.

Placing on right of way of public road, §14-399.

Motor vehicles, §§20-158, 20-158.1.

Municipal corporations.

Acquisition of right of way, §136-66.3.

Plans.

Registration, §136-19.4.

Fees, §136-19.4.

Powers of board, §136-18, (3), (16).

Recording right-of-way plans.

Fees, §136-19.4.

Test drilling or boring.

Authorization from owner or person in charge of land on which highway easement is located, §136-102.2.

**RIGHT OF WAY—Cont'd****Streets and highways—Cont'd**

Test drilling or boring—Cont'd

Record of results.

Filing with board of transportation,  
§136-102.2.

Filing with directors of departments  
of administration and natural  
and economic resources, §136-  
102.3.

Width.

Minimum width.

State highway system, §136-47.

**Trails.**

Appalachian trails system.

See TRAILS.

North Carolina trails system.

See TRAILS.

**Waters and watercourses.**

Environmental management commission.

Diversion of waters, §143-354, (d).

**RIOTS AND CIVIL DISORDERS.****Education.**

Teacher injured during episode of violence.

Appeal from board of education.

Court of appeals, §115-159.1.

Industrial commission, §115-159.1.

Salary, §115-159.1.

Workmen's compensation.

Benefits, §115-159.1.

**Industrial commission.**

Appeals.

Teacher injured during episode of violence, §115-159.1.

**Infants.**

Children of war veterans.

Suspension or revocation of scholarships, §165-22.1.

**School buildings.**

Teacher injured during episode of violence, §115-159.1.

Appeal from board of education to industrial commission, §115-159.1.

Benefits, §115-159.1.

**Veterans.**

Scholarships for children of war veterans.

Suspension or revocation, §165-22.1.

**RIVERS.****Natural and scenic rivers system,**

§§113A-30 to 113A-43.

See WATERS AND WATERCOURSES.

**ROADS.**

General provisions, §§136-4 to 136-155.

See STREETS AND HIGHWAYS.

Road work, §§162-45 to 162-49.

See STREETS AND HIGHWAYS.

**ROANOKE ISLAND HISTORICAL ASSOCIATION.****Allotment.**

From contingency and emergency fund, §143-204.

**ROANOKE ISLAND HISTORICAL ASSOCIATION—Cont'd****Board of directors.**

Advisory committee.

The Lost Colony, §143-201.

General provisions, §143-200.

Officers of board, §143-201.

Bylaws, §143-201.

Creation, §143B-92.

**Department of cultural resources.**

Transfer of association to department, §143B-51.

**Duties.**

Generally, §143B-92.

**Exemptions.**

Executive organization act of 1973, §143B-93.

**Powers and duties.**

Generally, §143B-92.

**Quorum.**

Board of directors, §143-201.

Status, §143B-93.

**The Lost Colony.**

Advisory committee.

Officers of board, §143-201.

Authorized allotment from contingency and emergency fund, §143-204.

**ROBBERY.****Civil remedies for criminal actions.**

Recovery of damages for interference with property rights, §99A-1.

**Damages.**

Civil remedies for criminal actions.

Recovery of damages for interference with property rights, §99A-1.

**Explosions and explosives.**

Safecracking and safe robbery, §14-89.1.

Receiving stolen goods, §§14-71 to 14-73.1.

See RECEIVING STOLEN GOODS.

Safecracking, §14-89.1.

**RULES AND REGULATIONS.****Administrative rules and regulations.**

General provisions, §§143-195 to 143-198.1.

See STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES.

**Air pollution.**

Complex sources.

Control, §143-215.109.

**Animals.**

Equine infectious anemia.

Authority of board of agriculture to promulgate and enforce rules and regulations, §106-405.17.

**Apprentices.**

Promulgation by apprenticeship council, §94-2.

**Art.**

Commission.

Authority to promulgate, §143B-54.

Enforcement, §143B-54.

**RULES AND REGULATIONS—Cont'd****Art museum.**

North Carolina museum of art, §§140-2, (d), 140-3.

**Atomic energy, radioactivity and ionizing radiation.**

Commission for health services, §104C-4.

**Attorney at law.**

Admission to practice, §84-24.

**Biological organism act.**

Authority of board, §106-65.45.

**Blind persons.**

Aid to the needy blind, §111-13.

Powers of commission, §111-28.

Commission for the blind, §143B-157.

**Commercial feed.**

Generally, §106-284.41.

Judicial review, §106-284.44.

**Commission for health services, §143B-142.****Commission for mental health services, §143B-147.****Community drug abuse programs.**

Operation of programs, §122-35.26.

**Cosmetic art.**

Board of cosmetic art examiners, §88-23.

**Dams.**

Dam safety law.

Powers of commission, §143-215.34.

**Drugs.**

Community drug abuse programs.

Operation of programs, §122-35.26.

Regulation of drug trade, §§90-71, 90-77 to 90-85.1.

**Education.**

General provisions.

See EDUCATION.

**Elections.**

Counting ballots, §163-170.

**Emergency medical services.**

Medical care commission authorized to adopt, §143-508.

**Employment security.**

Charitable organizations.

Contributions, §96-9, (d).

**Environmental protection.**

Environmental management commission.

Adoption of rules and regulations, §143B-282.

**Eugenics commission.**

Authority to adopt, §143B-151.

**Fertilizers.**

Analysis of mixed fertilizers, §106-50.7, (e).

**Filed with secretary of state, §§143-195 to 143-198.1.**

See STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES.

**Fish and fisheries.**

Marine fisheries commission, §143B-286.

**Fisheries resources.**

See FISHERIES RESOURCES.

**RULES AND REGULATIONS—Cont'd****Flour, corn meal and grain.**

Grain dealers.

Board of agriculture may adopt, §106-613.

**Forests.**

State forests, §§113-34, 113-35.

**Game laws.**

General provisions.

See GAME LAWS.

**Gasoline tax.**

Rebates.

City transit system refunds, §105-446.3.

**Grain dealers.**

Board of agriculture may adopt, §106-613.

**Health.**

Enforcement by employees, §130-10.

**Hearing aid dealers.**

Promulgation by board, §93D-3, (c).

**Historical commission.**

Authority to promulgate, §143B-62.

**Hospitals.**

Medical care commission, §143B-165.

**Hospitals for mentally disordered.**

By commission for mental health services, §122-12.

Centers for mentally retarded, §122-69.

**Housing finance agency.**

Governing agency activity, §122A-5.1.

Powers of agency, §122A-5, (12), (20).

Securities.

Purchase of federally insured securities, §122A-5.1.

**Human resources.**

Boards of directors of institutions, §143B-173.

Commission for health services, §143B-142.

Human skills and resource development commission.

Power to make rules, §143B-201.

Mental health services.

Commission, §143B-147.

**Industrial commission.**

Claims against state departments and agencies, §143-300.

**Inheritance tax.**

Secretary of revenue, §105-25.

**Institutions.**

Boards of directors, §143B-173.

**Junkyard control.**

By board of transportation, §136-151.

**Land conservancy corporation.**

Powers of board of trustees, §113A-139.

**Libraries.**

Certification board.

Continuance, §143B-67.

Public librarian certification commission.

Enforcement, §143B-67.

**Livestock.**

Prompt pay law.

Authority of board of agriculture, etc., §106-418.7.

**Marine fisheries commission, §143B-286.**

**RULES AND REGULATIONS—Cont'd****Mass gatherings.**

By commission for health services,  
§130-246.

**Medical examiner.**

By secretary of human resources, §130-201.

**Mines and minerals.**

By mining commission, §§74-63, 143B-290.

**Natural and economic resources.**

Enforcement of regulations.

Special peace officers, §§113-28.1 to 113-28.4.

See NATURAL AND ECONOMIC RESOURCES.

Game laws, §113-84.

Natural and scenic rivers system.

Department may establish, §113A-36.

**North Carolina memorial hospital.**

Powers of board of directors, §116-37.

**North Carolina museum of art.**

Administration by director of museum of art, §140-3.

Board of trustees.

Continuation, §143B-54.

Powers and duties of art commission, §140-2, (d).

**Nurses.**

Board of medical examiners.

Appointment of subcommittee, §90-6.

Board of nursing, §90-162.

Registered nurses.

Appointment of subcommittee by board of nursing, §90-162.

**Oil and gas conservation.**

Department of natural and economic resources, §§113-391, 113-397, 113-399.

Enforcement.

Suits by department, §113-399.

**Oil pollution control.**

Environmental management commission.

Adoption, §143-215.81.

Local ordinances, §143-215.82.

Terminal facilities.

Adoption, §143-215.97.

Violations, §143-215.98.

**Paroles.**

Established by parole commission, §148-57.

**Pollution.**

Commission.

Rules and regulations, §113A-54.

Sedimentation pollution control act of 1973.

Powers and duties of commissioners, §113A-64.

**Prison regulations.**

State prison, §§148-11 to 148-25.

See STATE PRISON.

**Prisons and prisoners.**

Inmate grievance commission.

Power of commission to adopt, §148-112.

**RULES AND REGULATIONS—Cont'd****Public works.**

Relocation assistance, §133-14.

**Pure food, drugs and cosmetics.**

By board of agriculture, §106-139.

**Relocation assistance.**

Regulations and procedures.

Generally, §133-14.

**Rock festivals.**

By commission for health services, §130-246.

**Sales and use tax.**

Local government sales and use tax.

Authority of secretary of revenue, §105-469.

**Sanitary districts, §130-128, (8), (17).****Secretary of state.**

Administrative rules and regulations filed with, §§143-195 to 143-198.1.

See STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES.

**Securities law.**

Administrator may make, amend and rescind, §78A-49.

Publications, §78A-49.

**Shipwrecks and archaeological sites,**

§121-23.

**Sickle cell syndrome.**

Council.

Promulgation, §143B-193.

**Sir Walter Raleigh commission.**

Authority to adopt, §143B-75.

Enforcement, §143B-75.

**Social services commission, §143B-153.****Soil and water conservation commission, §143B-294.****State departments, institutions and agencies.**

Administrative rules, §§143-195 to 143-198.1.

See STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES.

Claims against.

Authority of industrial commission, §143-300.

Commissions.

General provisions, §143B-18.

Reorganization.

Continuation, §143B-20.

**Streets and highways.**

Board of transportation.

Authority to adopt, §143A-98.1.

**Taxation.**

Department of revenue.

Powers, §105-291, (b).

Property tax commission, §143B-222.

**Trails.**

North Carolina trails system.

Duty of secretary of department of natural and economic resources, §113A-88.

**Tryon's palace commission.**

Authority to promulgate, §143B-71.

**RULES AND REGULATIONS—Cont'd**

**Universities and colleges.**

- State education assistance authority.
- Grants to students, §116-209.19.

**University of North Carolina.**

- Traffic and parking, §§116-44.3 to 116-44.5.

See UNIVERSITY OF NORTH CAROLINA.

**U.S.S. North Carolina battleship commission.**

- Authority to adopt, §143B-73.

**Vegetables.**

- By board of agriculture, §106-284.18.
- Violations and penalties, §106-284.20.

**Venereal diseases.**

- By commission for health services, §130-99.

**Veterans' affairs commission, §143B-252.**

**Vital statistics.**

- Authorized to be made by registrar, §130-37.

- Burial-transit permit, §130-42.1.

**Waste water treatment plant operators.**

- Certification commission, §143B-301.

**Water and air resources.**

- Water and air quality reporting, §143-215.68.

**Waters and watercourses.**

- Natural and scenic rivers system.
- Department of natural and economic resources may establish, §113A-36.

**Well construction act.**

- By environmental management commission, §87-87.

**RULES OF CIVIL PROCEDURE.**

**Corporations.**

- Alternative jurisdiction over and service of process on foreign corporations, §55-146.1.

- Nonprofit corporations.

- Foreign corporations.
- Alternative procedures for obtaining jurisdiction and service of process, §55A-68.1.

**Declarations and admissions.**

- Documents.
- Admission of facts and of genuineness of documents.
- Expenses on refusal to admit, §1A-1, Rule 37 (c).

**Depositions.**

- Interrogatories.
- In lieu of participating in oral examination, §1A-1, Rule 30 (c).
- Time and place of taking.
- Depositions upon oral examination, §1A-1, Rule 30 (a).
- Upon oral examination, §1A-1, Rule 30.
- Copies, §1A-1, Rule 30 (f).
- Notice of examination, §1A-1, Rule 30 (a).
- Notice of filing, §1A-1, Rule 30 (f).
- Oaths, §1A-1, Rule 30 (c).
- Objections, §1A-1, Rule 30 (c).

**RULES OF CIVIL PROCEDURE—Cont'd**

**Depositions—Cont'd**

- Upon oral examination, §1A-1, Rule 30—Cont'd
- Record of examination, §1A-1, Rule 30 (c).
- Certification, §1A-1, Rule 30 (f).
- Filing, §1A-1, Rule 30 (f).
- Service of notice, §1A-1, Rule 30 (a).
- Time and place of taking, §1A-1, Rule 30 (a).
- Written interrogatories, §1A-1, Rule 30 (c).

**Discovery.**

- Admission of facts and of genuineness of documents.
- Expenses on refusal to admit, §1A-1, Rule 37 (c).
- Entry upon land or other property, §1A-1, Rule 34.
- Production of documents and things for inspection or copying, §1A-1, Rule 34.

**Divorce and alimony.**

- When guardian ad litem not required, §1A-1, Rule 17 (b).

**Documents.**

- Discovery of documents and things for inspection or copying, §1A-1, Rule 34.

**Evidence.**

- Discovery of documents and things for inspection or copying, §1A-1, Rule 34.

**Examinations generally.**

- Interrogatories.
- In lieu of participating in oral examination, §1A-1, Rule 30 (c).

**Executions.**

- When issued, §1A-1, Rule 62 (a).

**Guardian ad litem.**

- Appointment.
- When appointed, §1A-1, Rule 17 (b).
- Domestic relations actions.
- When guardian ad litem not required, §1A-1, Rule 17 (b).
- For entities not in existence, §1A-1, Rule 17 (b).

**Guardian and ward.**

- Infants.
- Suit or defense by guardian, §1A-1, Rule 17 (b).
- Suit or defense by incompetent, §1A-1, Rule 17 (b).

**Infants.**

- Domestic relations actions.
- When guardian ad litem not required, §1A-1, Rule 17 (b).
- Suit or defense by guardian or guardian ad litem, §1A-1, Rule 17 (b).

**Injunctions.**

- Appeals.
- Judgments not stayed, §1A-1, Rule 62 (a).
- Enforcement of judgment not stayed, §1A-1, Rule 62 (a).

**RULES OF CIVIL PROCEDURE—Cont'd****Inspection and production of writings.**

Discovery of documents and things for inspection and copying, §1A-1, Rule 34.

**Interrogatories.****Examinations.**

In lieu of participating in oral examination, §1A-1, Rule 30 (c).

In lieu of participating in oral examination, §1A-1, Rule 30 (c).

**Judgments.****Enforcement.**

Judgment not stayed, §1A-1, Rule 62 (a).

When execution issued, §1A-1, Rule 62 (a).

**Jury.****Trial by jury.**

Issue of just compensation in condemnation proceeding.

Right to trial by jury granted, §1A-1, Rule 38 (e).

**Mentally ill.**

Suit or defense by guardian or guardian ad litem, §1A-1, Rule 17 (b).

**Motions and orders.**

Discovery of documents and things for inspection and copying, §1A-1, Rule 34.

Production of documents and things for inspection and copying, §1A-1, Rule 34.

**Notice.**

Depositions taken upon oral examination, §1A-1, Rule 30 (a).

**Parties.****Joinder of parties.**

Permissive joinder, §1A-1, Rule 20 (a).

Separate trials, §1A-1, Rule 20 (b).

**Photography and photostating.**

Production of documents and things for inspection or photographing, §1A-1, Rule 34.

**Receivers.**

Enforcement of judgment not stayed, §1A-1, Rule 62 (a).

**Right of entry.**

Discovery and inspection of property, object or operation, §1A-1, Rule 34.

**Service of process.****Alternative provisions.**

Foreign corporations, §55-146.1.

Notice of taking of deposition upon oral examination, §1A-1, Rule 30 (a).

**Supersedeas and stay of proceedings,**

§1A-1, Rule 62.

**Appeals.**

Stay upon appeal, §1A-1, Rule 62 (d).

Exceptions as to injunctions and receiverships, §1A-1, Rule 62 (a).

Automatic stay, §1A-1, Rule 62 (a).

**Injunctions.****Appeals.**

Stay pending appeal, §1A-1, Rule 62 (a).

**RULES OF CIVIL PROCEDURE—Cont'd****Supersedeas and stay of proceedings—****Cont'd****Injunctions—Cont'd**

Exception from automatic stay, §1A-1, Rule 62 (a).

**Receivers.**

Exception from automatic stay, §1A-1, Rule 62 (a).

**Summary ejectment.****Ejectment.**

Exception from automatic stay, §1A-1, Rule 62 (a).

**Trial.**

Separate trial, §1A-1, Rules 21, 42 (b).

Joinder of parties, §1A-1, Rule 20 (b).

**RULES OF COURT.****Admission to practice of law, Appx. IX.****Certiorari.**

Court of appeals, Appx. I, (4), Rule 34.

**Continuances.****Superior and district courts.**

General rules of practice, Appx. I, (5), Rule 3.

**Court of appeals.****Appeals.****Criminal actions.**

Generally, Appx. I, (4), Rule 6.

**Dismissal.**

Failure to docket in time, Appx. I, (4), Rule 17.

Not reinstated until appellant has paid costs, Appx. I, (4), Rule 18.

Record on appeal not properly reproduced, Appx. I, (4), Rule 24.

When frivolous and taken for purposes of delay, Appx. I, (4), Rule 17.

**Docket.**

How docketed, Appx. I, (4), Rule 3.

**Hearing.**

Order of hearing, Appx. I, (4), rule 5.

When heard, Appx. I, (4), Rule 5.

**Record.**

Dismissal of appeal, not properly reproduced, Appx. I, (4), Rule 24.

**Appearances.**

Briefs regarded as personal appearance, Appx. I, (4), Rule 12.

**Briefs.**

Appellant's brief, Appx. I, (4), Rule 28.

Appellee's brief, Appx. I, (4), Rule 29.

Regarded as personal appearance, Appx. I, (4), Rule 12.

Submission on briefs, Appx. I, (4), Rule 10.

Calendering of appeals, Appx. I, (4), Rule 5.

**Certiorari.**

As substitute for appeal, Appx. I, (4), Rule 34.

General provisions, Appx. I, (4), Rule 34.

**RULES OF COURT—Cont'd**

**Court of appeals—Cont'd**

Costs.

Reinstatement.

Not reinstated until appellant has paid costs, Appx. I, (4), Rule 18.

Criminal procedure.

Appeals.

Generally, Appx. I, (4), Rule 6.

Docket.

Appeals.

How docketed, Appx. I, (4), Rule 3.

Dismissal for failure to docket on time,

Appx. I, (4), Rule 17.

Executions.

Generally, Appx. I, (4), Rule 43.

Issuance and return of, Appx. I, (4),

Rule 43.

Sittings of the court.

General provisions, Appx. I, (4), Rule 45.

Supersedeas.

General provisions, Appx. I, (4), Rule 34.

When appeals heard, Appx. I, (4), Rule 1.

**District courts.**

Continuances, Appx. I, (5), Rule 3.

**Law students.**

Rules governing practical training of law students, Appx. IX-A.

**Superior courts.**

Continuances, Appx. I, (5), Rule 3.

**RUM.**

**Alcoholic beverages.**

General provisions, §§18A-1 to 18A-58.

See ALCOHOLIC BEVERAGES.

**S**

**SAFETY.**

**Occupational safety and health act,**

§§95-126 to 95-155.

See LABOR.

**Water safety council.**

General provisions.

See WATER SAFETY COUNCIL.

**SAFETY AND FINANCIAL RESPONSIBILITY.**

**Motor vehicles.**

Act of 1953, §§20-279.1 to 20-279.39.

See MOTOR VEHICLES.

**SALARIES.**

**Agriculture.**

Commissioner of agriculture, §106-11;

Const. N. C., art. III, §9.

**Annual salaries payable monthly,**

§§138-1, 138-4.

**Attorney general, §114-7; Const. N. C.,**

art. III, §9.

**Clerks of court.**

Decrease.

General provisions, §7A-101.

**SALARIES—Cont'd**

**Clerks of court—Cont'd**

Increase, §7A-101.

Decision of advisory budget commission shall be final, §7A-101.

Schedule, §7A-101.

**Department of human resources.**

Payment biweekly, §138-1.

**Education.**

General provisions.

See EDUCATION.

**Governor, §147-11.**

Lieutenant governor, §147-33.

**Hospitals for mentally disordered.**

Fixed by department of human resources, §122-31.

**Human resources.**

Human skills and resource development commission.

Compensation of members, §143B-203.

**Insurance commissioner, §58-6.**

**Labor.**

Commissioner of labor, §95-2.

**Lieutenant governor, §147-33.**

**Magistrates.**

Fixing, §7A-171.

Minimum and maximum salaries, §7A-172.

**Minimum wage act, §§95-85 to 95-96.**

See WAGES.

**Monthly payment, §§138-1, 138-4.**

**Payment.**

Payable monthly, §§138-1, 138-4.

**Public officers, §§138-1, 138-3, 138-4.**

See PUBLIC OFFICERS.

**Schools.**

See EDUCATION.

**Secretary of state, §147-35.**

**Social services.**

County boards.

Compensation of members, §§108-9, 108-14.

**State auditor, §147-55.**

**State superintendent of public instruction, §115-13.**

**State treasurer, §147-65.**

**Superior courts.**

Judges, §7A-44.

**Suspension of sentence and probation.**

Probation officers, §§15-202, 15-204, 15-208.

**SALE OF CHECKS.**

**Credit unions.**

Money orders, nonnegotiable site drafts and travelers' checks.

Authority of credit unions to make available to members, §54-87.1.

**SALES.**

**Agriculture.**

Grain dealers, §§106-601 to 106-615.

See FLOUR, CORN MEAL AND GRAIN.

**SALES—Cont'd****Agriculture—Cont'd**

Promotion of use and sale of products,  
§§106-550 to 106-568.

See AGRICULTURE.

**Auctions and auctioneers**, §§85-1 to 85-27, 85B-1 to 85B-9.

See AUCTIONS AND AUCTIONEERS.

**Blue sky law**, §§78A-1 to 78A-65.

See SECURITIES LAW.

**Capital issues law**, §§78A-1 to 78A-65.

See SECURITIES LAW.

**Closing-out sales.**

Application of article, §66-84.

Counties within article, §66-84.

**Commerce and business in state.**

Sale of merchandise by governmental units, §66-58.

**Competition.**

Sale of merchandise by governmental units, §66-58.

**Corporations for protection and development of forests.**

Corporation may not sell or convey without consent of secretary, §113-73.

Cutting and sale of timber, §113-72.

**Counties.**

General provisions.

See COUNTIES.

**Crops.**

General provisions.

See CROPS.

**Deaf and mute.**

Merchandise by governmental units, §66-58.

**Department of cultural resources.**

Merchandise by governmental units, §66-58.

**Department of human resources.**

Merchandise by governmental units, §66-58.

**Fines, penalties and forfeitures.**

Tobacco.

Failure to report sales, §106-459.

**Fisheries resources.**

Licenses.

Sale of fish, §113-273.

Oyster and clam leases.

Treated as real property, §113-202.

**Food.**

General provisions, §§106-120 to 106-145.

See PURE FOODS, DRUGS AND COSMETICS.

**Forests.**

Corporations for protection and development of forests.

Corporation may not sell or convey without consent of secretary, §113-73.

Nurseries.

Seedlings and seeds, §113-35.

Application of proceeds of sale, §113-36.

**SALES—Cont'd****Forests—Cont'd**

State forests.

Application of proceeds from sale of products, §113-36.

Timber and other products, §113-35.

Application of proceeds of sale, §113-36.

**Gasoline tax.**

Persons, firms or corporations selling certain oils, §105-72.

Rebates for fuel sold to United States government or for use in aircraft, §105-439.

**Governmental units.**

Sales of merchandise, §66-58.

**Grain dealers.**

General provisions, §§106-601 to 106-615.

See FLOUR, CORN MEAL AND GRAIN.

**Income tax.**

Determination of gain or loss, §105-144, (a).

Installment sales.

Basis for new income, §105-142, (f).

Residence.

Sale of principal residence of taxpayer, §105-144.2.

**Installment.**

Income tax.

Basis of return of net income, §105-142, (f).

**Land conservancy corporation.**

Sale of assets to state, §113A-141.

**Livestock.**

Dealer licensing act, §§106-418.8 to 106-418.15.

See LIVESTOCK.

**Marketing associations.**

Rights of objecting members, §54-166.

**Municipal corporations.**

Stocks, bonds and other securities, §160A-276.

**North Carolina museum of art.**

Powers and duties of art commission, §140-2, (d).

**Obscenity.**

General provisions, §§14-190.1 to 14-190.9.

See OBSCENITY.

**Prisons and prisoners.**

Merchandise by governmental units, §66-58.

**Public lands.**

Generally, §§146-1 to 146-83.

See PUBLIC LANDS.

**Pure food**, §§106-120 to 106-145.

See PURE FOODS, DRUGS AND COSMETICS.

**Records, tapes and recording devices.**

Retailing, etc., of certain recording devices unlawful, §14-434.

**SALES—Cont'd**

**Searches and seizures.**

Record and disposition of property seized or found, §§15-11 to 15-17.

See SEARCHES AND SEIZURES.

**Securities law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**State.**

Merchandise by governmental agencies, §66-58.

**State departments, institutions and agencies.**

Governmental property.

Sale, lease, exchange and joint use, §160A-274.

Merchandise by governmental units, §66-58.

**State prison.**

By governmental units, §66-58.

**Streets and highways.**

Board of transportation.

No sales to department by employees, §136-14.

**Taxation.**

Income tax.

Installment sales.

Basis for net income, §105-142, (f).

Residence.

Sale of principal residence of taxpayer, §105-144.2.

Sales and use tax, §§105-164.1 to 105-164.44.

See SALES AND USE TAX.

**Tobacco.**

Leaf tobacco sales, §§106-456 to 106-465.

See TOBACCO.

Penalty for failure to report sales, §106-459.

**Trees and timber.**

Corporations for protection and development of forests.

Cutting and sale of timber, §113-72.

Department of natural and economic resources.

Sale of state timber by department.

Application of proceeds from sale of products, §113-36.

Public lands.

Disposition of proceeds of sale of timber.

Portion to be paid to county, §105-279.

**Use taxes, §§105-164.1 to 105-164.44.**

See SALES AND USE TAXES.

**Vegetables.**

Vegetable plant law, §§106-284.14 to 106-284.22.

See VEGETABLES.

**Venus flytrap.**

Prohibited, §14-129.1.

**Weapons.**

Administration department.

Purchase and contract division.

Sale to county or local governmental unit, §143-63.1.

**SALES AND USE TAX.**

**Absorbing tax.**

Advertising prohibited, §105-164.9.

**Accounts and accounting.**

Records.

Separate accounting required, §105-164.24.

Sales tax charged separately from sales price and shown separately on records, §105-164.7.

Secretary of revenue.

Payments and remittances, §105-164.18.

**Administration, §§105-164.43, 105-164.44.**

**Advertisements.**

Prohibited to advertise absorbing tax, §105-164.9.

**Aeronautics.**

Refunds.

Certain refunds authorized, §105-164.14, (a).

Sale of airplane.

Rate of tax, §105-164.4, (1).

**Agriculture.**

Imposition of retail sales tax, §105-164.4, (1).

**Animals.**

Imposition of retail sales tax, §105-164.4, (1).

**Appeals.**

From decision of secretary, §105-164.29.

**Assignments for benefit of creditors.**

Payment of tax, §105-164.37.

**Attachment.**

Collection of tax, §105-164.39.

**Bankruptcy and insolvency, §105-164.37.**

**Blind persons.**

Exemptions and exclusions.

Blind merchants operating under supervision of department of human resources, §105-164.13, (20).

Retail sales and use tax, §105-164.13, (20).

**Boats.**

Exemptions and exclusions.

Retail sales and use tax, §105-164.13, (9).

Imposition of retail sales tax, §105-164.4, (1).

Sale of boat.

Rate of tax, §105-164.4, (1).

**Books and papers.**

Secretary of revenue.

Examination, §105-164.30.

**Bridges.**

Machinery, etc., for construction, §105-164.6, (8).

**Business.**

Defined, §105-164.3, (1).

Engaged in business.

Defined, §105-164.3, (5).

**Carriers.**

Refunds.

Certain refunds authorized, §105-164.14, (a).

**SALES AND USE TAX—Cont'd****Certificate.**

Resale certificate, §105-164.28.

**Charities.**

Exemptions and exclusions.

Certain refunds, §105-164.14, (b).

**Churches.**

Exemptions and exclusions.

Certain refunds, §105-164.14, (b).

**Collection.**

Assessment.

Jeopardy assessment, §105-164.40.

Attachment, §105-164.39.

Bracket system, §105-164.10.

Computation, §105-164.10.

Excessive and erroneous collections,  
§105-164.11.

Retailer.

Collection from retailer, §105-164.4, (5).

Sales tax part of purchase price, §105-164.7.

Use tax, §105-164.6, (3).

**Consumer.**

Defined, §105-164.3, (3).

Records.

Required to keep, §105-164.23.

**Cost price.**

Defined, §105-164.3, (4).

**Counties.**

Local government sales and use tax,  
§§105-463 to 105-472. See within this  
heading, "Local government sales  
and use tax."

Power to levy, §153A-151.

Refunds.

Certain refunds authorized, §105-164.14, (c).

**Credits.**

Excessive payments, §§105-164.35, 105-164.41.

**Definitions, §§105-164.3, 105-164.4.**

Local government sales and use tax,  
§105-474.

**Dry cleaning establishments.**

Imposition of retail sales tax, §105-164.4,  
(1).

**Education.**

Exemptions and exclusions.

Certain refunds, §105-164.14, (b).

**Elections.**

Local government sales and use tax,  
§§105-463 to 105-472. See within this  
heading, "Local government sales  
and use tax."

**Electric, telegraph and telephone companies.**

Sale of equipment to telephone and telegraph companies.

Imposition of retail sales tax, §105-164.4, (1).

**Engaged in business.**

Defined, §105-164.3, (5).

**SALES AND USE TAX—Cont'd****Exemptions and exclusions.**

Refunds.

Certain refunds authorized, §105-164.14.

Time for filing claim, §105-164.14,  
(d).

**Farmers.**

Imposition of retail sales tax, §105-164.4,  
(1).

**Fines, penalties and forfeitures.**

Local government sales and use tax,  
§105-474.

**Forms.**

Local government sales and use tax.

Secretary of revenue to furnish, §105-471.

**Freezer locker plants.**

Imposition of retail sales tax, §105-164.4,  
(1).

**Gross sales.**

Defined, §105-164.3, (6).

**Horses.**

Imposition of retail sales tax, §105-164.4,  
(1).

**Hospitals.**

Exemptions and exclusions.

Certain refunds, §105-164.14, (b).

**Hotels, §105-164.4, (3).**

Imposition of retail sales tax, §105-164.4,  
(3).

**Interstate commerce.**

Refund.

Certain refunds authorized with respect to, §105-164.14, (a).

**In this state.**

Defined, §105-164.3, (7).

**Landlord and tenant.**

Leases.

Defined, §105-164.3, (8).

**Laundries.**

Imposition of retail sales tax, §105-164.4,  
(1), (4).

**Lease.**

Defined, §105-164.3, (8).

**Licenses.**

Retailer, §§105-164.4, (7), 105-164.29.

Use tax, §105-164.6, (7).

Use tax, §105-164.6, (7).

Wholesale merchants, §§105-164.5, 105-164.29.

**Liens.**

Liability of transferee or successor,  
§105-164.38.

Taxpayer going into receivership, bankruptcy, etc., §105-164.37.

Tax shall be a lien, §105-164.38.

Liability of transferee or successor,  
§105-164.38.

**Limitation of actions.**

Refunds.

Application barred after certain date,  
§105-164.14, (d).

**SALES AND USE TAX—Cont'd****Local government sales and use tax.**

- Administration, §§105-466, 105-469.
  - By secretary of revenue, §105-469.
  - Construction of article, §105-474.
- Bracket system.
  - Retail bracket system, §105-470.
- Collection.
  - By secretary of revenue, §105-469.
  - General provisions, §105-469.
  - Retailer to collect sales tax, §105-471.
  - Retailer to collect use tax, §105-468.
  - Use tax, §105-468.
  - When collection begins, §105-466.
- Construction of article, §105-474.
- Defined, §105-474.
- Elections.
  - Notice.
    - Repeal of levy, §105-473.
  - Repeal of levy, §105-473.
- Fines, penalties and forfeitures, §105-474.
- Forms.
  - Secretary of revenue to furnish, §105-471.
- Intent of article, §§105-464, 105-471, 105-474.
- Interpretation of article, §105-474.
- Levy of tax.
  - General provisions, §105-466.
  - Repeal of levy, §105-473.
  - Use tax imposed, §105-468. See within this subheading, "Use tax imposed."
- Limitations, §§105-467, 105-468.
- Notice.
  - Elections.
    - Repeal of levy, §105-473.
  - Purchaser to pay, §105-471.
- Purpose of article, §§105-464, 105-471, 105-474.
- Remedies, §105-474.
- Repeal of levy, §105-473.
- Resolution.
  - Levy of tax, §105-466.
- Retail bracket system, §105-470.
  - Application to local sales and use tax, §105-470.
- Retailer to collect.
  - Sales tax, §105-471.
  - Use tax, §105-468.
- Rules and regulations.
  - Authority of secretary of revenue, §105-469.
- Sales tax imposed, §105-467.
  - Retailer to collect sales tax, §105-471.
- Use tax imposed, §105-468.
  - Collection, §105-468.
  - Credits allowed, §105-468.
  - Limited items upon which state now imposes three percent use tax, §105-468.
  - Rate, §105-468.
  - Retailer to collect use tax, §105-468.

**SALES AND USE TAX—Cont'd****Machinery.**

- Exemptions and exclusions.
  - Retail sales and use tax, §105-164.13, (9).
- Imposition of retail sales tax, §105-164.4, (1).
- Use tax.
  - Imposition, §105-164.6, (8).

**Manufacturers.**

- Sale of fuel to manufacturers.
  - Imposition of retail sales tax, §105-164.4.

**Metropolitan sewerage districts.**

- Refunds.
  - Certain refunds authorized, §105-164.14, (c).

**Misdemeanor.**

- Advertisement to absorb tax, §105-164.9.

**Motor carriers.**

- Refunds.
  - Certain refunds authorized, §105-164.14, (a).

**Motor vehicles.**

- Definition of motor vehicles, §105-164.4, (1).
- Imposition of retail sales tax, §105-164.4, (1).
- Sale of motor vehicle.
  - Rate of tax, §105-164.4, (1).
- Use tax, §105-164.6, (8).

**Municipal corporations.**

- Certain refunds authorized, §105-164.14, (c).

**Net taxable sales.**

- Defined, §105-164.3, (9).

**Nonresidents.**

- Retail or wholesale merchant.
  - Defined, §105-164.3, (10).
- Wholesale tax, §105-164.5.

**Notice.**

- Elections.
  - Adoption of local sales and use tax, §105-465.
  - Repeal of levy, §105-473.

**Orphanages and orphans.**

- Exemptions and exclusions.
  - Certain refunds, §105-164.14, (b).

**Payment.**

- Assessment.
  - Jeopardy assessment, §105-164.40.
- Customer to pay tax, §105-164.7.
- Deficiencies.
  - Assessment, §105-164.35.
- Discount.
  - Payment when due, §105-164.21.
- Due monthly, §105-164.16.
  - Extension of time, §105-164.19.
- Excessive payments, §§105-164.35, 105-164.41.
- Forms of return, §105-164.15.
- Refunds, §105-164.41.
- Remittances, §105-164.18.
  - Made how, §105-164.18.

**SALES AND USE TAX—Cont'd****Payment—Cont'd**

- Time due, §105-164.16.
- Extension of time, §105-164.19.
- Use tax, §105-164.17.

**Personal property.**

- Tangible personal property.
- Defined, §105-164.3, (20).
- Rate of tax on rental, §105-164.4, (2).

**Presumptions and burden of proof.**

- Resale certificate, §105-164.28.

**Price.**

- Cost price.
- Defined, §105-164.3, (4).
- Purchase price.
- Sales tax part of purchase price, §105-164.7.
- Sales price.
- Defined, §105-164.3, (16).

**Purchase.**

- Defined, §105-164.3, (12).

**Purchase price.**

- Sales tax part of purchase price, §105-164.7.

**Radio and television.**

- Sales of broadcasting equipment, parts, etc.
- Imposition of retail sales tax, §105-164.4, (1).

**Railroads.**

- Refunds.
- Certain refunds authorized, §105-164.14, (a).
- Sales of railroad locomotive and railroad car.
- Imposition of sales tax, §105-164.4, (1).

**Rate.**

- Collections in excess of three percent, §105-164.11.
- Retail bracket system, §105-164.10.
- Sales tax, §105-164.4.
- Use tax, §105-164.6, (1).

**Receivership, §105-164.37.****Records.**

- Accounting separately, §105-164.24.
- Consumer.
- Must keep record, §105-164.23.
- Examination by secretary or agent, §105-164.30.
- Kept for three years, §105-164.31.
- Retailer.
- Accounting separately, §105-164.24.
- Must keep, §105-164.22.
- Sales tax charged separately from sales price and shown separately on records, §105-164.7.

**Refunds.**

- Certain refunds authorized, §105-164.14.
- Time for filing claim, §105-164.14, (b) to (d).
- Penalties for late filing, §105-164.14, (d).
- Excessive payments, §§105-164.35, 105-164.41.

**SALES AND USE TAX—Cont'd****Refunds—Cont'd**

- Interstate commerce.
- Certain refunds authorized with respect to interstate commerce, §105-164.14, (a).

**Religious societies.**

- Exemptions and exclusions.
- Certain refunds, §105-164.14, (b).

**Remedies of article 9 applicable, §105-164.44.****Rental.**

- Defined, §105-164.3, (8).
- Tangible personal property.
- Rate of tax, §105-164.4, (2).

**Reports.**

- Assessment.
- Deficiencies, §105-164.35.
- Cash or accrual basis, §105-164.20.
- Estimates.
- When incorrect returns, §105-164.32.
- Forms, §105-164.15.
- Secretary to furnish, §105-164.15.
- Incorrect returns, §105-164.32.
- Estimates by secretary of correct return, §105-164.32.
- Monthly reports, §105-164.16.
- Quarterly reports.
- When taxpayer may file, §105-164.16.
- Retailer, §105-164.16.
- Signatures, §105-164.16.
- Time required, §105-164.16.
- Extension of time, §105-164.19.
- Use tax, §105-164.17.

**Resale certificate, §105-164.28.****Retail.**

- Defined, §105-164.3, (13).

**Retailer.**

- Application, §105-164.29.
- Bracket system.
- Use of retail bracket system, §105-164.10.
- Collection from retailer, §105-164.4, (5).
- Defined, §§105-164.3, 105-164.4.
- Discount.
- Payment of taxes when due, §105-164.21.
- License, §105-164.4, (7).
- Appeal from decision of secretary, §105-164.29.
- Application, §105-164.29.
- Issuance, §105-164.29.
- Reissuance, §105-164.29.
- Suspension or revocation, §105-164.29.
- Use tax, §105-164.6, (7).
- Penalty for failure to obtain license, §105-164.29.

**Records.**

- Required to keep, §105-164.22.
- Separate accounting required, §105-164.24.

**Retail sales tax.**

- Rate of tax, §105-164.4.
- Wholesale merchant must keep record, §105-164.25.

**SALES AND USE TAX—Cont'd****Retail sales tax.**

Additional to other taxes, §105-164.4, (6).  
Collection, §105-164.4, (5).

Retail bracket system, §105-164.10.

Credited against use tax, §105-164.6, (4).

Imposition, §105-164.4.

Levy, §105-164.4, (6).

License, §105-164.4, (7).

Retailer, §105-164.4, (7).

Rate, §105-164.4.

Resale certificate, §105-164.28.

**Rules and regulations.**

Local government sales and use tax.

Authority of secretary of revenue,  
§105-469.

Secretary to make regulations, §105-  
164.43.

**Sale or selling.**

Defined, §105-164.3, (15).

**Sanitary districts.**

Refunds authorized, §105-164.14, (c).

**Secretary of revenue.**

Accounts and accounting.

Payments and remittances, §105-  
164.18.

Advertisement to absorb tax.

Report to attorney general, §105-164.9.

Appeals.

From decision of secretary, §105-164.29.

Examination of books and records,  
§105-164.30.

Local government sales and use tax,  
§§105-463 to 105-474. See within this  
heading, "Local government sales  
and use tax."

Reports.

Incorrect returns.

Estimates, §105-164.32.

Providing forms, §105-164.15.

Rules and regulations, §105-164.43.

**Shellfish.**

Exemptions and exclusions.

Retail sales and use tax, §105-164.13,  
(7), (9).

**Solicitors.**

Advertisement to absorb tax unlawful.

Investigation and prosecution, §105-  
164.9.

**Storage.**

Defined, §105-164.3, (17).

Use tax, §105-164.6.

**Streets and highways.**

Privilege of using.

Rate of tax, §105-164.4, (1).

Use tax.

Machinery for construction, etc., §105-  
164.6, (8).

**Tangible personal property.**

Defined, §105-164.3, (20).

Rental.

Rate of tax, §105-164.4, (2).

**Taxpayer.**

Defined, §105-164.3, (21).

**SALES AND USE TAX—Cont'd****Tobacco.**

Metal flues.

Imposition of retail sales tax, §105-  
164.4, (1).

**Tourist camps, roadhouses and dance halls.**

Rate of tax, §105-164.4, (3).

Retailer, §105-164.4, (3).

**United States.**

Exemptions and exclusions.

Certain refunds, §105-164.14, (b).

**Use.**

Defined, §105-164.3, (18).

**Use tax.**

Additional to all other taxes levied,  
§105-164.6, (6).

Collection, §105-164.6, (3).

Construction by out-of-state contractor,  
§105-164.6, (8).

Consumption of tangible personal  
property, §105-164.6, (1).

Defined, §105-164.3, (22).

Imposition, §105-164.6.

Levy, §105-164.6.

Liability for tax, §105-164.6, (5).

License, §105-164.6, (7).

Payment, §105-164.17.

Rate, §105-164.6, (1).

Report, §105-164.17.

Sales tax credited against use tax,  
§105-164.6, (4).

Storage, §105-164.6.

**Wholesale merchant.**

Defined, §105-164.3, (23).

License, §§105-164.5, 105-164.29.

Appeal from action of secretary, §105-  
164.29.

Application, §105-164.29.

Issuance, §105-164.29.

Penalty for failure to obtain, §105-  
164.29.

Revocation and reissuance, §105-164.29.

Records.

Required to keep, §105-164.25.

Resale certificate.

Requirements, §105-164.28.

**Wholesale sale.**

Defined, §105-164.3, (24).

**Wholesale tax.**

Imposition, §105-164.5.

**SALK VACCINE.**

Unauthorized sale, §90-80.1.

**SALVAGE.****Shipwrecks and archaeological sites.**

Custodian.

Department to be custodian, §121-23.

Enforcement.

Law enforcement agencies empowered  
to assist department, §121-27.

Licenses.

Conduct exploration, recovery or sal-  
vage operations, §121-25.

**SALVAGE—Cont'd****Shipwrecks and archaeological sites—**

Cont'd

**Licenses—Cont'd**

Fees.

Received by department, §121-26.

Professional staff.

Department authorized to establish,  
§121-24.

Rules and regulations, §121-23.

**SAMARKAND MANOR.****Administered and managed by department of correction, §134-2.****Department of correction.**

General provisions, §§134-2 to 134-29.

See YOUTH DEVELOPMENT.

**Designation, §134-2.****Inmates.**

Compensation to juveniles, §134-28.1.

**SAMUEL LEONARD SCHOOL.****Department of correction.**

General provisions, §§134-2 to 134-29.

See YOUTH DEVELOPMENT.

**SANATORIUMS.****Medical care commission.**

See HOSPITALS.

**Tuberculosis.**

See TUBERCULOSIS.

**SAND DUNES.****Protection, §§104B-3 to 104B-16.**See HURRICANES OR OTHER ACTS  
OF NATURE.**SANITARIANS.****Board of sanitarian examiners.**

Appointment of members, §90A-2.

Composition, §90A-2.

Created, §90A-2.

Governor to appoint members, §90A-2.

Term of office, §90A-2.

Vacancy.

Filling unexpired terms, §90A-2.

**Certificate of registration.**Board members must be registered,  
§90A-2.**Governor.**State board of sanitarian examiners,  
§90A-2.**Tourist camps, roadhouses and dance halls.**

Inspection of sanitary conditions, §72-47.

**Waste water treatment plant operators.**

General provisions, §§90A-35 to 90A-44.

See WASTE WATER TREATMENT  
PLANT OPERATORS.**Water treatment facility operators,**

§§90A-20 to 90A-29.

See WATER TREATMENT FACILITY  
OPERATORS.**SANITARY DISTRICTS.****Appropriations.**

Fire department.

State volunteer fire department, §69-  
24.1.**SANITARY DISTRICTS—Cont'd****Assessments.**

Annual budget, §130-141.

Tax levy, §130-141.

**Boards.**

Composition, §130-126.

Election, §130-126.

Number on board, §130-126.

Powers.

Corporate powers, §130-128.

Qualifications, §130-126.

Taxation.

Authorization for levy, §130-155.

Terms of office, §130-126.

**Bond issues.**

Local government finance.

General provisions, §§159-1 to 159-182.

See LOCAL GOVERNMENT

FINANCE.

Payment.

Taxation.

Authorizing certain sanitary district  
boards to levy taxes, §130-155.

Plan.

Required, §130-133.

**Boundaries, §130-125.**Extension of boundaries, §§130-148, 130-  
149.**Budget.**

Annual budget, §130-141, (a).

**Cemeteries.**

Operate cemeteries.

Power of board, §130-128, (20).

**Construction of systems by corporations or individuals, §130-131.****Contracts.**

Authority to make, §130-128.

**Corporate powers, §130-128.****Creation, §130-123.****Declaration that district exists, §130-125.****Department of human resources.**

Incorporating district, §130-124.

**Dissolution.**Certain sanitary districts located wholly  
within or coterminous with corporate  
limits of city or town, §130-151.1.Plan for continued operation and ser-  
vices, §130-156.4.

Referendum, §130-156.4.

**Drains and sewers.**Construction of systems by corporations  
or individuals, §130-131.**Sewerage.**Contract with any municipal corpora-  
tion, §130-128.**Elections.**

Dissolution of districts, §130-156.4.

Extension of district, §§130-148, 130-149.

Incorporation of municipality and disso-  
lution of sanitary district, §130-156.3.

Municipal corporations.

Incorporation of municipality and dis-  
solution of sanitary district, §130-  
156.3.

**SANITARY DISTRICTS—Cont'd**

**Elections—Cont'd**

Municipal elections.

Procedure and conduct, §§163-279 to 163-305.

See MUNICIPAL CORPORATIONS.

**Eminent domain.**

Powers, §§130-128, (5), 130-130.

**Engineers.**

Employment, §130-132.

Powers of board, §130-128, (6).

Reports, §130-132.

Consideration, §130-133.

**Extension of boundaries.**

District and municipality extending boundaries and corporate limits simultaneously, §130-149.

Procedure, §130-148.

**Finance.**

Local government finance, §§159-1 to 159-182.

See LOCAL GOVERNMENT FINANCE.

**Fire department.**

Appropriations.

State volunteer fire department, §69-24.1.

Established, §130-128, (13) to (15).

**Fiscal control.**

Local government finance, §§159-1 to 159-182.

See LOCAL GOVERNMENT FINANCE.

**Garbage and trash.**

Collection and disposal, §130-128, (12), (14), (15).

**Governmental property.**

Sale, lease, exchange and joint use, §160A-274.

**Incorporating district.**

Declared that district exists, §130-125.

Procedure, §130-124.

**Industrial villages.**

Within boundaries of districts.

Status, §130-125.

**Local government finance, §§159-1 to 159-182.**

See LOCAL GOVERNMENT FINANCE.

**Metropolitan sewerage districts,**

§§162A-64 to 162A-80.

See METROPOLITAN SEWERAGE DISTRICTS.

**Metropolitan water districts.**

General provisions, §§162A-31 to 162A-58.

See METROPOLITAN WATER DISTRICTS.

**Mosquito control.**

Powers, §130-128, (11).

**Municipal corporations.**

District and municipality extending boundaries and corporate limits simultaneously, §130-149.

**SANITARY DISTRICTS—Cont'd**

**Municipal corporations—Cont'd**

**Elections.**

Incorporation of municipality and simultaneous dissolution of sanitary district, §130-156.3.

Inclusion, §130-123.

Incorporation and dissolution of sanitary districts, §130-156.3.

Transfer of assets and liabilities from district to municipality, §130-156.3.

**Notices.**

Incorporating district, §130-124.

**Nuisances.**

Abate nuisances.

Power of board, §130-128, (17).

**Oil pollution control.**

Ordinances or regulations.

Effect of article, §143-215.82.

**Plan.**

Adoption, §130-133.

Power of board, §130-128, (10).

**Property.**

Sale, lease, exchange and joint use of governmental property, §160A-274.

**Referendum.**

Dissolution, §130-156.4.

**Regional councils.**

General provisions, §§160A-470 to 160A-478.

See REGIONAL COUNCILS.

**Rules and regulations, §130-128, (8), (17).**

**Sales and use tax.**

Refunds authorized, §105-164.14, (c).

**Sewage.**

Regional sewage disposal planning.

General provisions, §§162A-26 to 162A-30.

See DRAINS AND SEWERS.

**Taxation.**

Assessments, §130-141.

Levy, §130-141.

Authority to levy, §§130-128, (4), 130-155.

Rate, §130-141.

**Water and sewage services.**

Dissolution of certain sanitary districts, §130-151.

**Water lines.**

Construction, §130-128, (19).

**Waters and watercourses.**

Construction of water supply system.

By corporations or individuals, §130-131.

Contractors supply of water.

Power of board, §130-128, (9).

Water supply systems.

Powers of board, §130-128, (7).

**Water system.**

Regional water supply planning.

General provisions, §§162A-20 to 162A-25.

See WATER SYSTEMS.

**Withdrawing from district.**

Procedure, §130-150.

**SANITARY DISTRICTS—Cont'd**

Zoning area, §130-128, (18).

**SANITATION.**

Agricultural labor camps, §§130-166.1 to 130-166.15.

See AGRICULTURAL LABOR CAMPS.

**Building code.**

Contents of North Carolina state building code, §143-138, (b).

**Cosmetic art.**

Rules for sanitation, §88-23.

**Health, §§130-1 to 130-248.**

See HEALTH.

**Hotels, §§72-46 to 72-49.**

See HOTELS.

**Tourist camps, roadhouses and dance halls, §§72-46 to 72-49.**

See TOURIST CAMPS, ROADHOUSES AND DANCE HALLS.

**SAVINGS AND LOAN ASSOCIATIONS.****Income tax.**

Exemptions.

Conditional and other exemptions, §105-130.11.

**Inheritance tax.**

Consent of secretary of revenue.

Payment of decedent's interest to estate, §105-24.

**Investments.**

Farm credit administration.

Obligations of agencies supervised by, §53-44.1.

Veterans' guardianship act.

Investment of funds, §34-13.

**Taxation.**

Building and loan associations.

General provisions, §§105-228.22 to 105-228.27.

See BUILDING AND LOAN ASSOCIATIONS.

**Veterans' guardianship act.**

Investment of funds, §34-13.

**SCHOLARSHIPS.****Appropriations.**

Contracts with private institutions to aid North Carolina students, §116-19.

**Contracts.**

Contracts with private institutions to aid state students, §§116-19 to 116-22.

See UNIVERSITIES AND COLLEGES.

**Dentists.**

Student loan fund, §§131-121, 131-124.

**Escheats prior to July 1, 1971.**

Application of escheated fund, §116-43.

**Income tax.**

Amounts not included in gross income, §105-141, (b).

**Loans.**

Scholarship loan fund for prospective teachers.

General provisions, §§116-171 to 116-174.

Medical technicians, §§131-121, 131-121.3.

**SCHOLARSHIPS—Cont'd****Nurses.**

Student loan fund, §§131-121, 131-124.

**Optometrists.**

Loan fund, §§131-121, 131-124.

**Pharmacists.**

Student loan fund, §§131-121, 131-124.

**Physicians and surgeons.**

Student loan fund, §§131-112, 131-124.

**Reports.**

Contracts with private institutions to aid state students.

Board of governors of university of North Carolina authorized to require, §116-21.

**Social services.**

Student loan fund, §§131-121, 131-124.

**State students.**

Contracts with private institutions to aid students, §§116-19 to 116-22.

See UNIVERSITIES AND COLLEGES.

**Teachers.**

Scholarship loan fund for prospective teachers.

General provisions, §§116-171 to 116-174.

See UNIVERSITIES AND COLLEGES.

**Veterans.**

Children of war veterans, §§165-19 to 165-22.1.

See VETERANS.

**SCHOOLS.****Education, §§115-1 to 115-357.**

General provisions.

See EDUCATION.

**SCIENCE AND TECHNOLOGY.****Committee.**

Appointment of members, §143B-332.

Chairman, §143B-332.

Compensation, §143B-332.

Creation, §143B-331.

Duties.

Generally, §143B-331.

Members, §143B-332.

Powers.

Generally, §143B-331.

Quorum, §143B-332.

Removal of members, §143B-332.

Services, §143B-332.

**Fisheries resources.**

Cultural and scientific operations, §113-261.

Taking fish for scientific purposes, §113-261.

**Quorum.**

Committee, §143B-332.

**State awards system, §§140A-1 to 140A-6.**

See STATE AWARDS SYSTEM.

**Taxation.**

Exemption of property held for scientific purposes, §105-278.7; Const. N. C., art. V, §2, (3).

**SCIENCE AND TECHNOLOGY—Cont'd****Taxation—Cont'd**

Scientific purpose.

Defined, §105-278.7.

**SCRAP PROCESSORS.****Definitions,** §105-102.2.**Licenses,** §105-102.2.**SEAFOOD.****Licenses and taxes.**

Commercial and sports fisheries, §§113-151 to 113-166.

See FISHERIES RESOURCES.

**SEALS.****Board of water and air resources,**

§143-214, (e).

**Certificates.**

Fees, §7A-308.

**Clerks of court.**

Notaries.

Clerks may certify under their own seals, §10-3.

**Conditional sales.**

Validation of recorded instruments where seals have been omitted, §47-108.11.

**Evidence.**

Copies of official writings, §8-34.

**Housing finance agency.**

Power of agency to adopt and alter, §122A-5, (19).

Secretary as custodian, §122A-4.

**Land and conservancy corporation.**

Powers of board of trustees, §113A-139.

**Metropolitan sewerage districts.**

Adoption of official seal, §162A-69.

**Mortgages and deeds of trust.**

Omission of seals.

Validation of recorded instruments where seals have been omitted, §47-108.11.

**Municipal corporations.**

Common seal, §160A-11.

Corporate stamp in lieu of seal, §160A-11.

**Notaries.**

Acts of notaries with seal containing name of the State of Georgia, §10-16.

Clerks of court, §10-3.

Notarial seal, §10-9.

Notary public of sister state.

Lack of seal, §47-2.2.

Probate and registration.

Notary public of sister state.

Lack of seal, §47-2.2.

Register of deeds, §10-4.

Replacement of seals, §10-10.

Validation.

Acts of notaries with seal containing name of another state, §10-16.

**Nurses.**

Board of nursing, §90-162.

**SEALS—Cont'd****Omission of seal,** §§47-101 to 47-103.

Corporations.

Corporate seal omitted prior to January 1, 1973, §47-71.1.

Deeds.

Official deeds, §47-51.

Validation of recorded instruments

where seals have been omitted, §47-108.11.

**Optometry examiners,** §90-117.**Register of deeds.**

Notaries.

Registers may certify notarial acts under their own seals, §10-4.

**Southern growth policies agreement.**

Board, §143-496.

**State library.**

Department of cultural resources.

Adoption of seal, §125-2, (1).

**Supreme court.**

Clerk of the supreme court, §7A-11.

**Water and air resources.**

Department's seal, §143-215.4, (d).

**Water use act.**

Department's seal, §143-215.15, (f).

**SEARCHES AND SEIZURES.****Aeronautics.**

Game laws.

Aircraft used illegally, §113-91, (5) to (8).

**Alcoholic beverages.**

General provisions.

See ALCOHOLIC BEVERAGES.

**Bicycles.**

Advertisement and sale of unclaimed bicycles, §15-12.

**Cigarettes.**

Unstamped cigarettes.

Confiscation of vehicle or vessel, §105-113.31.

**Claim and delivery,** §§1-474, 1-476, 1-480.

Order of seizure and delivery to plaintiff, §1-474.

**Coin-operated machines.**

License.

Failure to pay license tax, §105-65.1, (c).

**Controlled substances.**

Forfeitures, §90-112.

**District courts.**

Power to issue warrants, §7A-291.

**Estates of missing persons.**

Search for absentee, §28C-9.

**Evidence.**

Game laws.

Seizure of weapons and devices to be used as evidence, §113-91, (5) to (8).

**Fees.**

Uniform civil process fees, §7A-311.

**Fisheries resources.**

Confiscation of property, §113-137.

Disposition of confiscated property, §113-137.

**SEARCHES AND SEIZURES—Cont'd****Fisheries resources—Cont'd**

Enforcement authority of inspectors and protectors, §§113-136, 113-137.

General provisions, §113-137.

Search warrants, §113-139.

**Game laws.**

Executive director of wildlife resources commission and deputies.

Powers, §§113-91, (4) to (8), 113-103.

Unlawful possession, §113-103.

**Gaming.**

Seizure of property exhibited by gamblers, §§14-299, 14-300.

**Lotteries.**

Seizure of property exhibited by gamblers, §14-299.

**Magistrates.**

Warrants valid throughout the county, §7A-273.

**Mineral waters and beverages, §80-28.****Missing persons.**

Search for absentee, §28C-9.

**Obscenity.**

Adversary hearing prior to seizure, §14-190.2.

Power of law enforcement officers, §14-190.2.

**Oil and gas.**

Seizure and sale of contraband oil, gas and product.

General provisions, §113-412.

**Publication.**

Disposition of seized articles.

Notice of unclaimed property, §15-12.

**Record and disposition of seized articles, §§15-11 to 15-17.****Bicycles.**

Advertisement and sale of unclaimed bicycles, §15-12.

Publication of notice of unclaimed property, §15-12.

Register of confiscated articles, §15-11.

**Sale.**

After publication of notice, §15-13.

Disbursement of proceeds of sale, §15-15.

Nonliability of officers, §15-16.

Notice of sale, §15-14.

Sheriffs and police to keep, §15-11.

**Search warrants.****Fisheries resources.**

Inspectors and protectors, §113-139.

Mineral waters and beverages, §80-28.

**Trademarks, brands and marks.**

Mineral waters and beverages, §80-28.

**Weapons.****Game laws.**

Weapons, etc., used illegally, §113-91, (5) to (8).

**SECESSION.**

Debts, Const. N. C., art. V, §3, (4).

**SECONDHAND DEALERS.****Licenses.**

Collection of taxes, §105-242, (a).

Order.

Collection of taxes, §105-242, (a).

Sewing machines, §105-52.

**Sheriffs.**

Order from secretary.

Collection of taxes, §105-242, (a).

**SECRETARY OF STATE.****Appointments.**

State boards, agencies, commissions, councils or authorities.

Filing of official appointments, §147-54.2.

Journal of appointments.

Secretary to maintain, §147-36, (14).

**Blind lawyers.**

Loaning state reports to needy blind lawyers, §111-29.

**Boards and commissions.**

Appointments made to state boards, agencies, commissions, councils or authorities.

Filing of official appointments, §147-54.2.

Secretary to maintain journal of appointments, §147-36, (14).

**Certified copies.**

Evidence, §§8-6 to 8-33.

See EVIDENCE.

Land grants, §§8-6 to 8-17.

See EVIDENCE.

**Clerks of court.**

Publications furnished, §§147-45, 147-46.1.

**Compensation, §147-35; Const. N. C., art. III, §§7 to 9.**

**Corporations.**

Business corporations.

General provisions, §§55-1 to 55-175.

See CORPORATIONS.

**Duties, §147-36; Const. N. C., art. III, §7, (2).**

Generally, §147-36.

**Evidence.**

Certified copies of plats, §§8-6, 8-7.

**Fees.**

Commercial code.

Secured transactions.

Filing fees, §§25-9-403 to 25-9-407.

Corporations.

Change of registered office or registered agent, §55-14.

**Fisheries resources.**

Commission's regulations.

Filing with secretary of state, §§113-221, 113-301.

**SECRETARY OF STATE—Cont'd**

**General assembly.**

Lobbying.

Expenses.

Detailed statement of expenses to be filed with secretary, §120-44.

**Governor.**

Distribution of copies of session laws, etc., by secretary of state, §147-45.

**Grants, deeds and wills.**

Copies certified by secretary of state, §§8-6, 8-7.

**Journals of general assembly.**

Distribution, §§147-45, 147-46.1.

**Lobbying.**

Expenses.

Detailed statement of expenses to be filed with secretary, §120-44.

Lists of lobbyists.

Furnishing members of general assembly, §120-44.1.

**Local government finance.**

Member of commission, §159-3, (a).

**Municipal corporations.**

Extension of corporate limits.

Map of annexed area, etc., recorded in office, §160A-29.

Municipalities of less than five thousand.

Annexation recorded, §160A-39.

Population of five thousand or more.

Annexation recorded, §160A-51.

**Notaries.**

Certificates of official character, §10-7.

**Protection of sand dunes along outer banks.**

Map or description of shore protection line or project protection line to be filed with secretary, §104B-14.

**Publications.**

Universities and colleges, §§147-45, 147-46.1, 147-50.

**Public documents.**

Distribution, §§147-45, 147-46.1.

Governor may delete from list of recipients, §147-45.

**Public lands.**

Evidence.

Certified copies, §§8-6, 8-7.

General provisions, §§146-1 to 146-83.

See PUBLIC LANDS.

**Records.**

Copies.

Official writings.

Evidence, §8-34.

Evidence.

Copies of official writings, §8-34.

**Reports.**

Loaning state reports to needy blind lawyers, §111-29.

Publications of state officials and department heads furnished to certain institutions, §147-50.

**Salary,** §147-35; Const. N. C., art. III, §9.

**SECRETARY OF STATE—Cont'd**

**Securities law,** §§78A-1 to 78A-65.

Administration of chapter, §78A-45.

See SECURITIES LAW.

**State departments, institutions and agencies.**

Appointments made to state boards, agencies, commissions, councils or authorities.

Filing of official appointments, §147-54.2.

Secretary to maintain journal of appointments, §147-36.

Distribution of copies of session laws and other state publications, §§147-45, 147-46.1.

Publications of state officials furnished to certain institutions, etc., §147-50.

Reports.

Publications of state officials and department heads furnished to certain institutions, agencies, etc., .

Rules and regulations filed with.

Copies furnished to public, §143-197.

Fees, §143-197.

**State reports.**

Loaning reports to needy blind lawyers, §111-29.

**Statutes.**

Distribution, §§147-45, 147-46.1.

Governor may delete from list of recipients, §147-45.

**Supreme court.**

Distribution of copies of session laws and other state publications, §§147-45, 147-46.1.

Secretary of state.

Universities and colleges.

Publications furnished institutions for learning, §147-45.

**Taxation.**

Extraterritorial authority to enforce payment.

Certificate by secretary of state, §105-269.

**Universities and colleges.**

Publications furnished institutions of learning, §§147-45, 147-46.1, 147-50.

Publications of state officials and departments furnished, §147-50.

State officials and department heads, §147-50.

**University of North Carolina.**

Publications furnished institutions of learning, §§147-45, 147-46.1, 147-50.

Publications of state officials and department heads furnished to certain institutions, etc., §147-50.

State officials and department heads, §147-50.

**Water use act.**

Map or description of boundaries of capacity use areas.

Certified copies to be filed with secretary of state, §143-215.18.

**SECRETARY OF STATE—Cont'd****Water use act—Cont'd**

Rules and regulations of board.

Filing with secretary of state, §143-215.20.

**SECRET LISTENING.****Electric, telegraph and telephone companies.**

Making unauthorized connections with telephone and telegraph wires, §14-155.

**SECURITIES.****Banks and banking.**

Bank acting in fiduciary capacity.

Power to deposit securities in a clearing corporation, §53-159.1.

**Executors and administrators.**

Powers of personal representative, §28A-13-3.

**Forgery, §§14-119, 14-121.**

Selling of certain forged securities, §14-121.

**Housing finance agency.**

Purchase of federally insured securities.

Power of agency, §122A-5, (22).

Rules and regulations, §122A-5.1.

**Licenses.**

Dealers in securities, §105-67.

Installment paper dealers, §105-83.

**Municipal corporations.**

Sale of stocks, bonds and other securities, §160A-276.

**Sales.**

Selling of certain forged securities, §14-121.

**Trust, fiduciary and surety companies.**

Manner of keeping, §36-32.1.

Records of securities held by trust company, §36-32.1.

**Trusts and trustees.**

Banks holding securities in name of nominee, §36-32.

Trustees holding stock or other securities in name of nominee, §36-32.

**SECURITIES LAW.****Accounts and accounting.**

Dealers and salesmen.

Dealers to make and keep accounts, §78A-38.

**Actions.**

Injunctions.

Administrator may bring action, §78A-47.

**Administration of chapter.**

Secretary of state, §78A-45.

**Administrator.**

Appeals.

Judicial review of orders, §78A-48.

Dealers and salesmen.

Registration.

Denial, revocation, suspension, cancellation and withdrawal of registration, §78A-39.

Defined, §78A-2.

**SECURITIES LAW—Cont'd****Administrator—Cont'd**

Documents filed with administrator.

Misleading filings, §78A-9.

Exemptions.

Denial and revocation, §78A-18.

Fees.

Collection by administrator, §78A-45.

Forms.

Administrator may make, amend and rescind, §78A-49.

Information.

Personal use of information filed, §78A-45.

Injunctions.

Administrator may bring action for injunctions, §78A-47.

Investigations.

Power to conduct, §78A-46.

Judicial review of orders, §78A-48.

Opinions.

Files, §78A-50.

Orders.

Judicial review of orders, §78A-48.

Registration.

Denial, suspension and revocation of registration, §78A-29.

Registration by coordination.

Order denying effectiveness of registration statement, §78A-26.

Rules and regulations.

Administrator may make, amend and rescind, §78A-49.

Subpoena power, §78A-46.

**Appeals.**

Judicial review of administrator's orders, §78A-48.

**Bankruptcy and insolvency.**

Transactions exempted from operation of chapter, §78A-17.

**Banks and banking.**

Exempted securities, §78A-16.

**Bond issues.**

Exempted securities, §78A-16.

Transactions exempted from operation of chapter, §78A-17.

**Bonds, surety.**

Dealers and salesmen.

Administrator may require, §78A-37.

**Building and loan associations.**

Exempted securities, §78A-16.

**Charities.**

Exempted securities, §78A-16.

**Citation of chapter, §78A-1.****Civil liabilities, §78A-56.****Contracts.**

Exempted securities, §78A-16.

**Conversion of securities.**

Transactions exempted from operation of chapter, §78A-17.

**Coordination.**

Registration by coordination, §78A-26.

**SECURITIES LAW—Cont'd****Corporations.**

- Reorganization of corporations.
- Transactions exempted from operation of chapter, §78A-17.

**Subscriptions.**

- Transactions exempted, §78A-17.

**Criminal law and procedure.**

- Penalties, §78A-57.

**Dealers and salesmen.**

- Accounts and accounting.
- Dealers to make and keep accounts, §78A-38.

**Bonds, surety.**

- Administrator may require, §78A-37.

**Defined, §78A-2.****Employment of salesmen by dealers.**

- Registration of salesmen required, §78A-36.

**Fees.**

- Registration fees, §78A-37.

**Interest charged by broker or dealer, §78A-63.****Interest charges, §78-25.****Licenses, §105-67.****Post-registration provisions, §78A-38.****Records.**

- Dealers to make and keep records, §78A-38.

**Registration.**

- Application, §78A-37.
- Denial, revocation, suspension, cancellation and withdrawal, §78A-39.
- Employment of salesmen by dealers, §78A-36.

**Expiration, §78A-36.****Fees, §78A-37.****Post-registration provisions, §78A-38.****Procedure, §78A-37.****Required, §78A-36.****Reports.**

- Dealers to file reports, §78A-38.

**Definitions, §78A-2.****Evidences of indebtedness.**

- Exempted securities, §78A-16.

**Exchange of securities.**

- Transactions exempted, §78A-17.

**Executive sales.**

- Transactions exempted, §78A-17.

**Executors and administrators.****Sales.**

- Exempt transactions, §78A-17.

**Exemptions.**

- Denial and revocation, §78A-18.
- Exempt securities, §78A-16.
- Transactions exempted from operation of chapter, §78A-17.
- Unlawful representations concerning exemptions, §78A-10.

**False pretenses and cheats.**

- Criminal penalties, §78A-57.

**Fees.**

- Collection by administrator, §78A-45.
- Dealers and salesmen.
- Registration fees, §78A-37.

**SECURITIES LAW—Cont'd****Fees—Cont'd**

- Registration fees, §78A-28.

**Files.**

- Administrative files, §78A-50.
- Misleading filings, §78A-9.
- Opinions of administrator, §78A-50.

**Fines, penalties and forfeitures.**

- General provisions, §78A-57.

**Foreign governments.**

- Exempted securities, §78A-16.

**Forms.**

- Administrator may make, amend and rescind, §78A-49.

**Fraud.**

- Civil liabilities, §78A-56.
- Criminal penalties, §78A-57.
- Defined, §78A-2.
- Misleading filings, §78A-9.
- Sales and purchases, §78A-8.

**Guardian sale.**

- Transactions exempted, §78A-17.

**Holding corporations.**

- Bonds, notes and other evidences of indebtedness.
- Issued by holding corporations and secured by collateral, §78A-16.

**Injunctions.**

- Administrator may bring action for injunctions, §78A-47.

**Insurance companies.**

- Exempted securities, §78A-16.

**Interest.**

- Charges by brokers or dealers, §78-25.
- Dealers and salesmen.
- Interest charged by broker or dealer, §78A-63.

**Interpretation of statutes, §78A-64.****Investigations.**

- Administrator may make investigations, §78A-46.

**Isolated transactions.**

- Transactions exempted, §78A-17.

**Issuer.**

- Defined, §78A-2.

**Judicial sales.**

- Transactions exempted, §78A-17.

**Licenses.**

- Security dealers, §105-67.

**Local improvements.**

- Transactions exempted, §78A-17.

**Mortgages and deeds of trust.**

- Agricultural mortgages.
- Registration by notification, §78A-25.
- Exempted securities, §78A-16.

**Notes.**

- Agricultural mortgages.
- Registration by notification, §78A-25.
- Exempted securities, §78A-16.
- Transactions exempted, §78A-17.

**Notification.**

- Registration by notification, §78A-25.

**Offer to sell.**

- Civil liabilities, §78A-56.
- Scope of chapter, §78A-63.

**SECURITIES LAW—Cont'd****Penalties.**

Criminal penalties, §78A-57.

**Policy.**

Statutory policy, §78A-64.

**Prior law.**

Repeal and saving provisions, §78A-65.

**Professional corporations.**

Exempted securities, §78A-16.

**Promissory notes.**

Exempted securities, §78A-16.

**Publication.**

Rules and regulations of administrator, §78A-49.

**Public utilities.**

Exempted securities, §78A-16.

**Records.**

Dealers and salesmen.

Dealers to keep records, §78A-38.

**Registration of securities.**

Administrator.

Orders denying effectiveness to registration statement.

Registration by coordination, §78A-26.

Coordination.

Registration by coordination, §78A-26.

Denial, suspension and revocation of registration, §78A-29.

Denial, suspension and revocation of registration, §78A-29.

Fees, §78A-28.

Fraud.

Unlawful representations concerning registration, §78A-10.

Notification.

Registration by notification.

Consent to service of process, §78A-25.

Denial, suspension and revocation of registration, §78A-29.

Qualification.

Registration by qualification, §78A-27.

Repeal and saving provisions, §78A-65.

Requirements.

Generally, §78A-24.

Statement.

General provisions, §78A-28.

Suspension of effectiveness of statement by administrator, §78A-29.

Unlawful representations concerning registration, §78A-10.

**Repeal provisions, §78A-65.****Reports.**

Dealers and salesmen.

Dealers to file financial reports, §78A-38.

**Rules and regulations.**

Administrator may make, amend and rescind, §78A-49.

Publications, §78A-49.

**Sales.**

Civil liabilities, §78A-56.

Defined, §78A-2.

**SECURITIES LAW—Cont'd****Sales—Cont'd**

Executor sales.

Transactions exempted, §78A-17.

Fraud, §78A-8.

Judicial sales.

Transactions exempted, §78A-17.

Offer to sell.

Registration requirements, §78A-24.

Scope of chapter, §78A-63.

Transactions exempted, §78A-17.

Violations.

Civil liabilities, §78A-56.

**Salesmen.** See within this heading,

"Dealers and salesmen."

**Saving provisions, §78A-65.****Scope of chapter, §78A-63.****Secretary of state.**

Administration of chapter, §78A-45.

**Securities.**

Listed by organized stock exchange.

Exempted securities, §78A-16.

**Service of process.**

Consent to service.

Generally, §78A-63.

Dealers and salesmen.

Registration.

Consent to service, §78A-37.

Registration of securities.

Registration by notification.

Consent to service, §78A-25.

Registration by qualification, §78A-27.

**State.**

Securities.

Exempted securities, §78A-16.

**Statutory policy, §78A-64.****Stock.**

Exempted securities, §78A-16.

Preferred stock.

Exempted securities, §78A-16.

Stock exchange.

Exempted securities, §78A-16.

**Subpoenas.**

Administrator's power to issue, §78A-46.

**Title of act, §78A-1.****Transfer of securities.**

Transactions exempted from operation of chapter, §78A-17.

**Trust companies.**

Exempted securities, §78A-16.

**United States.**

Exemption of securities issued or guaranteed by United States, §78A-16.

**Violations.**

Civil liabilities, §78A-56.

Criminal penalties, §78A-57.

**SECURITY TO KEEP THE PEACE.****Forfeiture of recognizance.**

Time of issuance of execution on judgment, §1-305.

**Recognizance to keep the peace.**

Forfeiture of recognizance, §§1-305, 15-110.

# **SEDIMENTATION.**

## **Commission.**

- Appointment of members, §143B-299.
- Compensation, §143B-299.
- Creation, §143B-298.
- Duties.
- Generally, §143B-298.
- Hearings.
- Power to conduct, §143B-298.
- Local government.
- Assistance, §143B-298.
- Meetings, §143B-299.
- Members, §143B-299.
- Powers.
- Generally, §143B-298.

## **Pollution.**

- Sedimentation pollution control act of 1973, §§113A-50 to 113A-66.
- See POLLUTION.

# **SEEDS, §§106-269 to 106-277.28.**

## **Licenses.**

- Branch or chain stores.
- Exemptions, §105-98.

## **Streets and highways.**

- Seed planted by board to be approved by department of agriculture, §136-18.2.

# **SENTENCE AND PUNISHMENT.**

## **Appeals.**

- Suspension of sentence and probation.
- Defendant may appeal from suspended sentence, §§15-180.1, 15-200.1.

## **Burglary.**

- Life imprisonment, §14-52.

## **Contempt, §§5-4 to 5-6.**

## **Credits.**

- Allowed, §15-196.1.
- Cases of multiple sentences, §15-196.2.
- Award.
- Procedures for judicial award, §15-196.4.
- Effective credit, §15-196.3.
- Judicial award.
- Procedures for judicial award, §15-196.4.
- Multiple sentences.
- Allowance, §15-196.2.
- Procedures for judicial award, §15-196.4.

## **Death penalty.**

- Argument of counsel.
- Argument to jury on consequences of guilty verdict, §15-176.5.
- Informing and questioning potential jurors on consequences of guilty verdict, §15-176.3.
- Instruction to jury on consequences of guilty verdict, §15-176.4.

## **Felonies.**

- Life sentence.
- What constitutes, §14-2.
- When no specific punishment prescribed, §14-2.

## **Good behavior, §162-46.**

- Road work, §162-46.
- Women prisoners, §162-46.

# **SENTENCE AND PUNISHMENT—Cont'd**

## **Hiring out prisoners, §§162-42 to 162-44.**

- See PRISONS AND PRISONERS.

## **Indeterminate sentences.**

- General provisions, §148-42.
- Paroles.
- Time of eligibility of prisoners to have case histories considered, §148-58.

## **Life sentence.**

- What constitutes, §14-2.

## **Maximum and minimum term.**

- Indeterminate sentences, §148-42.

## **Paroles, §§148-50 to 148-65.2.**

- See PAROLES.

## **Prisons and prisoners.**

- Credit for service of sentence.
- General provisions, §§15-196.1 to 15-196.4. See within this heading, "Credits."
- Indeterminate sentences, §148-42.
- Work release privileges.
- Regulations, §148-33.1.

## **State prison.**

- Indeterminate sentences, §148-42.
- Sentencing of prisoners to central prison, §148-28.
- Youthful offenders.
- General provisions as to youthful offenders, §148-49.4.

## **Work release privileges.**

- Sentencing, quartering and control of prisoners with work day release privileges, §148-33.1.

# **SEPTIC TANKS.**

## **Ground absorption sewage disposal system act, §§130-166.22 to 130-166.33.**

- See HEALTH.

## **Water and sewer sanitation, §§130-157 to 130-166.**

- See HEALTH.

# **SERVICE OF PROCESS.**

## **Administrative procedure.**

- Appeals.
- Copies served on all parties, §150A-46.

## **Agriculture.**

- Structural pest control.
- Designation of resident agent, §106-65.30.

## **Bail and recognizance.**

- Notice of forfeited recognizance.
- Service of notice, §15-115.

## **Depositions.**

- Notice of taking of deposition upon oral examination, §1A-1, Rule 30 (a).

## **Divorce and alimony.**

- Personal service upon defendant when complainant is nonresident, §50-8.

## **Estates of missing persons.**

- Notices, §28C-5.

## **Evidence.**

- Proof of service of summons, §1-75.10.

## **Executors and administrators.**

- Compelling inventory, §28A-20-2.

**SERVICE OF PROCESS—Cont'd****Executors and administrators—Cont'd**

Nonresident decedents.

Service on personal representative of nonresident decedent, §28A-26-7.

Nonresident trustees.

Distribution to only upon appointment of process agent, §28A-22-4.

Notice to creditors.

Personal notice, §28A-14-3.

Publication.

Executor without bond.

Service by publication on executor without bond, §28A-18-6.

Sales of real property.

Unknown heirs served by publication, §28A-17-4.

Service on or appearance by one binds all, §28A-18-4.

**Foreign corporations.**

Alternative provisions, §55-146.1.

Nonprofit corporations, §55A-68.

Alternative provisions for obtaining jurisdiction and service of process, §55A-68.1.

Rules of civil procedure, §55-146.1.

**General assembly.**

Committee witnesses, §120-19.2.

Subpoenas.

**Hearing aid dealers.**

Powers and duties of board, §93D-3, (c).

**Judicial standards commission.**

Executive secretary, special counsel or investigator has authority to serve, §7A-377.

**Jurisdiction.**

Proof of service of summons, §1-75.10.

**Landlord and tenant.**

Ejectment.

Summons in summary ejectment, §42-29.

**Licenses.**

Tax, §105-93.

**Mail, §1A-1, Rule 4 (j).**

Proof of service of summons.

Service by registered mail, §1-75.10.

**Mentally ill.**

Sterilization of persons mentally defective.

Petition.

Copy of petition served on patient, §35-41.

**Militia, §§127-46, 127-65.****Missing persons.**

Notices, §28C-5.

**Morehead City navigation and pilotage commission, §76-67.****Oil and gas conservation.**

Enjoining violations, §113-408.

**Petitions.**

Drainage of highways, §136-21.

**Pilots.**

Disputes as to pilotage, §§76-11, 76-67.

**Return, §1A-1, Rule 4 (c).**

Amercement, §§162-14, 162-15.

**SERVICE OF PROCESS—Cont'd****Return—Cont'd**

Failure to make return or making false return, §§14-242, 162-14.

Amercement, §§162-14, 162-15.

Neglect to make return, §162-14.

Penalty for neglect to make return, §162-14.

**Rules of civil procedure.**

Alternative provisions.

Foreign corporations, §55-146.1.

**Securities law.**

Consent to service.

Generally, §78A-63.

Dealers and salesmen.

Registration.

Consent to service, §78A-37.

Registration by notification.

Consent to service, §78A-25.

Registration of securities.

Registration by qualification, §78A-27.

**Sheriff.**

Duty to execute process, §162-14.

Failure to make return.

Penalty for neglect to make return, §162-14.

False return.

Penalty for false return, §162-14.

**Streets and highways.**

Application to court, §136-21.

Board members, §136-21.

Drainage of highways, §136-21.

Eminent domain proceedings by board of transportation, §136-103.

Answer.

Copy served on board, §136-106.

Serving copy of disbursing order on board, §136-105.

Petition, §136-21.

Summons, §136-21.

**Sundays and holidays.**

Execution of process on Sunday, §103-3.

**Taxation.**

Notice for collection of taxes, §105-242, (b).

**SERVICE STATIONS.****Licenses, §105-89, (a).**

Persons, firms or corporations selling certain oils, §105-72.

**Liens.**

Unauthorized vehicles.

Storage, §20-219.3.

**Streets and highways.**

Controlled-access highways.

Regulation of stations, §136-89.56.

**SESSIONS OF COURT.****Criminal session.**

Session expired during trial extended, §15-167.

**Expiring.**

Criminal cases.

When extended, §15-167.

**Extension of session.**

By trial judge, §15-167.

**SESSIONS OF COURT—Cont'd****Trial.**

Criminal procedure.

Session expiring during trial extended,  
§15-167.

**SEWERS.**

**Ground absorption sewage disposal system act**, §§130-166.22 to 130-166.33.

See **HEALTH**.

**Metropolitan sewerage districts**,  
§§162A-64 to 162A-80.

See **METROPOLITAN SEWERAGE DISTRICTS**.

**Oil pollution control act of 1973**, §§143-215.75 to 143-215.99.

See **OIL POLLUTION CONTROL**.

**University of North Carolina.**

Constituent institutions.

Operation of water or sewer distribution systems, §116-35.

Powers of board of governors generally,  
§116-41.2.

**Water and sewer sanitation**, §§130-157 to 130-166.

See **HEALTH**.

**SHELLFISH.****Clams.**

Cultivation of oysters and clams.

Commercial and sports fisheries,  
§§113-201 to 113-206.

See **FISHERIES RESOURCES**.

Licenses and taxes.

Commercial and sports fisheries,  
§§113-151 to 113-166.

See **FISHERIES RESOURCES**.

**Crustacea.**

Sanitation, §§130-169.01 to 130-169.06.

See within this heading, "Sanitation of shellfish and crustacea."

**Defined**, §113-129.

**Industries.**

Propagation of shellfish.

Authority of department, §113-204.

**Licenses and taxes.**

Commercial and sports fisheries licenses and taxes, §§113-151 to 113-166.

See **FISHERIES RESOURCES**.

**Motor carriers.**

Exemptions from article, §62-260.

**Oysters.**

Cultivation of oysters and clams.

Commercial and sports fisheries,  
§§113-201 to 113-206.

See **FISHERIES RESOURCES**.

Licenses and taxes.

Commercial and sports fisheries,  
§§113-151 to 113-166.

See **FISHERIES RESOURCES**.

**Propagation of shellfish.**

Authority of department, §113-204.

**Sales and use tax.**

Exemptions and exclusions, §105-164.13,  
(7), (9).

**SHELLFISH—Cont'd****Sanitation of shellfish and crustacea.**

Agreements between department of human resources and department of natural and economic resources,  
§130-169.02.

Construction of article, §§130-169.03, 130-169.06.

Regulations.

By commission for health services,  
§130-169.01.

Scallops.

Commission for health services to make regulations relating to sanitation of scallops, §§130-169.04 to 130-169.06.

**Scallops.**

Commission for health services to make regulations relating to sanitation;  
§§130-169.04 to 130-169.06.

**Taxation.**

Commercial and sports fisheries licenses and taxes, §§113-151 to 113-166.

See **FISHERIES RESOURCES**.

**SHERIFFS.****Actions.**

Bonds, §§109-34 to 109-39.

See **BONDS, SURETY**.

**Alcoholic beverages.**

Distilleries.

Search and seize, §18A-22.

Confiscation, §18A-22.

Disposal of property, §18A-22.

Search for and seize, §18A-22.

Investigate the operation of licensed premises, §18A-20.

**Arrest.**

Escaped persons from penal institutions,  
§162-35.

**Attorney at law.**

Disqualified to practice law, §84-2.

**Bail bondsmen and runners.**

Persons not to be bondsmen or runners,  
§85A-22.

**Bonds of sheriff.**

Action on bond, §§109-34 to 109-39.

See **BONDS, SURETY**.

Evidence against principal admissible against surety, §109-38.

Liability on bond.

Failure of sheriff to execute order,  
§105-245.

Summary remedy on bond, §109-36.

**Collection.**

Employment security.

Collection of contributions, §96-10, (b).

Failure to pay on demand, §§109-36, 109-37.

Inheritance tax.

Collections returned to secretary of revenue, §105-17.

Licenses.

Collection of tax, §§105-33, (i), 105-41.

**SHERIFFS—Cont'd****Collection—Cont'd**

Negligence.

Officer liable for negligence in collecting debt, §109-39.

Summary remedy on official bond, §109-36.

**Coroners.**

Acting as sheriff in certain cases, §§152-8, 162-5, 162-16.

**County commissioners.**

Election of sheriff, §§162-3, 162-5.

Number of employees in office of sheriff.

Fixed by commissioners, §153A-103.

Vacancies.

Filled by county commissioners, §162-5.

**Courts-martial, §§127-46, 127-47, 127-65.****Criminal justice system.**

Education and training system, §§17B-1 to 17B-6.

See CRIMINAL JUSTICE SYSTEM.

**Debts.**

Negligence.

Officer liable for negligence in collecting debt, §109-39.

**Deeds.**

Seals.

Official deeds omitting seals, §47-51.

**Deputies.**

Acting as sheriff in certain cases, §162-5.

Chief deputy.

Acting as sheriff in certain cases, §162-5.

Compensation, §153A-103.

Officers constituted deputy game protectors, §113-92.

Special regulations, §153A-103.

**Duties of sheriff, §§162-13 to 162-25.**

Wilfully failing to discharge duties, §14-230.

**Elections.**

County commissioners.

Election of sheriff, §§162-3, 162-5.

Date of election, §163-1.

Jurisdiction, §§163-1, 163-19.

Removal of sheriff because of allowing prisoner to escape.

Does not effect power as collector of public revenue, §14-239.

**Employees.**

Number of employees in office of sheriff, §153A-103.

**Employment security.**

Collection of contributions, §96-10, (b).

**Escape.**

Allowing prisoners to escape.

Burden of proof, §14-239.

Liability of sheriff, §14-239.

Removal of sheriff.

Effect, §14-239.

**Arrest.**

Escaped persons from penal institutions, §162-35.

**SHERIFFS—Cont'd****Escape—Cont'd**

Hospitals for mentally disordered.

Sheriff notified of escaped inmate, §122-27.

Solicitor to prosecute officer for escape, §14-240.

**Fees.**

Inheritance taxes.

Collection of inheritance taxes, §105-17.

**Fines, penalties and forfeitures.**

False returns, §162-14.

Neglect to make returns, §162-14.

**Game laws.**

Sheriffs constituted deputy game protectors, §113-92.

**Gaming.**

Gaming tables, illegal punchboards and slot machines to be destroyed by sheriffs and police officers, §14-298.

**Hospitals for mentally disordered,**

§122-67.

Escape.

Sheriff notified of escaped inmate, §122-27.

Release of patient on probation, §122-67.

Return of escaped inmate, §§122-27, 122-82.2.

**Inheritance tax, §§105-2 to 105-31.**

See INHERITANCE TAX.

**Jails.**

Imprisonment in jail of adjoining county, §15-6.

Transfer of prisoners to succeeding sheriff, §162-36.

**Labor.**

Separate toilets for sexes.

Sheriff to enforce provisions as to separate toilets, §95-52.

**Law enforcement officers' death benefit act, §§143-166.1 to 143-166.7.**

See LAW ENFORCEMENT OFFICERS' DEATH BENEFIT.

**Liability.**

Escape.

Allowing prisoners to escape, §14-239.

**Licenses.**

Circuses, menageries, wild west shows, etc.

Report of exhibition to secretary of revenue, §105-38, (4).

Collection of tax, §§105-33, (i), 105-41.

Reports, §105-113.

**Militia, §§127-46, 127-47, 127-65.****Motor vehicles.**

Accident or collision.

Reports, §20-166.1.

**Negligence.**

Officer liable for negligence in collecting debt, §109-39.

**Payment.**

Collection, §§109-36 to 109-39. See within this heading, "Collection."

**SHERIFFS—Cont'd****Prisons and prisoners.**

Escape, §§14-239, 14-240, 162-21. See within this heading, "Escape."

**Record and disposition of property seized or found, §§15-11 to 15-17.****Removal.**

Escape of prisoners.

Liability for allowing prisoners to escape, §14-239.

Officers generally, §§128-4, 126-16 to 128-20.

See PUBLIC OFFICERS.

**Reports.**

Licenses, §105-113.

Motor vehicles.

Accident or collision, §20-166.1.

Swearing falsely to official reports, §14-232.

**Returns.**

False return, §§14-242, 162-14.

Inheritance tax.

Collections returned to secretary of revenue, §105-17.

Neglect to make return, §§14-242, 162-14.

**Sales.**

Fees.

Uniform civil process fees, §7A-311.

**Searches and seizures.**

Record and disposition of seized articles, §§15-11 to 15-17.

**State bureau of investigation, §§114-12 to 114-19.**

See DEPARTMENT OF JUSTICE.

**State highway patrol, §§20-184 to 20-196.2.**

See STATE HIGHWAY PATROL.

**State prison.**

Delivery of prisoners to prison, §§148-28, 148-29.

**Sundays and holidays.**

Execution of process on Sunday, §103-3.

**Taxation.**

Licenses.

Collection of tax, §§105-33, (i), 105-41.

**Term of office, §§162-1, 163-1; Const. N. C., art. VII, §2.****Vacancy in office, §162-3.**

Chief deputy.

Duties performed by chief deputy, §162-5.

Coroner.

Duties performed by coroner, §162-5.

Filled by county commissioner, §162-5.

**Witnesses.**

Fees.

Uniform fees, §7A-314.

**Workmen's compensation act.**

General provisions.

See WORKMEN'S COMPENSATION ACT.

**SHIPS AND SHIPPING.****Alcoholic beverages.**

Malt beverages and unfortified wine.

Additional tax.

Report to secretary of revenue, §105-113.86, (g).

Exemption from additional tax, §105-113.86, (j).

**Blue sky law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**Bridges.**

Draws.

Owner of boat may provide, §77-10.

**Capital issues law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**Death.**

Death certificate.

Filed where body removed from conveyance, §130-46.

**Fisheries resources.**

Commercial and sports fisheries.

Licenses and taxes, §§113-151 to 113-166.

See FISHERIES RESOURCES.

**Motor carriers.**

Exemptions from regulations, §62-260.

**Oil pollution control act of 1973, §§143-215.75 to 143-215.99.**

See OIL POLLUTION CONTROL.

**Ports authority, §§143-216 to 143-228.1.**

See STATE PORTS AUTHORITY.

**Securities law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**Taxation.**

Property classified and excluded from tax base, §105-275.

**SHOESHINE PARLORS.**

Licenses, §105-76.

**SHOOTING GALLERY.**

Licenses, §105-66.

**SHOPLIFTING.**

Fines, penalties and forfeitures, §14-72.1.

**Price tags.**

Transferring price tags on goods, §14-72.1.

**Second or subsequent offense, §14-72.1.****Transferring price tags on goods, §14-72.1.****SICKLE CELL SYNDROME.****Council.**

Appointment, §143B-188.

Compensation, §143B-190.

Composition, §§143B-189, 143B-190.

Duties, §§143B-188, 143B-192.

Expenses, §143B-190.

Membership, §§143B-189, 143B-190.

Office space, §143B-191.

Powers and duties, §143B-192.

Rules and regulations.

Promulgation, §143B-193.

Staff, §143B-191.

**Counsellors.**

Qualifications, §143B-196.

**SICKLE CELL SYNDROME—Cont'd****Department of human resources.****Duties.**

Persons affected by sickle cell syndrome, §143B-195.

**Local health departments.****Duties.**

Persons affected by sickle cell syndrome, §143B-195.

**Pilot programs.****Initiation.**

Secretary of human resources, §143B-194.

**Rules and regulations.**

Promulgation, §143B-193.

**Testing.**

When program to begin, §143B-196.

**SIDEWALKS.****Motor vehicles.**

Driving on prohibited, §20-160.

**Pedestrians.**

Unlawful for pedestrian to walk along and upon adjacent roadway where sidewalks are provided, §20-174.

**SIGNATURES.****Blind persons.****Facsimiles.**

Registration of signature facsimile, §22A-1.

Use of signature facsimile by visually handicapped person, §22A-1.

**Motor vehicles.**

Registration card, §20-57.

**Notaries, §10-9.**

Expiration of commission to be stated after signature, §10-9.

**SIGNS.****Agents.**

Person trading as "company" or "agent".  
Sign to be posted, §66-72.

**Companies.**

Persons trading as "company" or "agent".

Sign to be posted, §66-72.

**Motor vehicles.****General provisions.**

See MOTOR VEHICLES.

One-way traffic, §20-165.1.

**Overtaking and passing.**

Limitations on privilege of overtaking and passing, §20-150.

Restrictions on use of highways, §20-121.

**Speed regulations.**

Necessary to have signs to enforce speed regulations, §20-141.

**State highway patrol.**

Unmarked patrol vehicle.

Highways patrolled by to be marked, §20-190.2.

**Stop signs.**

Running through stop signs grounds for suspending license, §20-16.

**Yield-right-of-way signs.**

Erection, §20-158.1.

**SIGNS—Cont'd****Outdoor advertising control act.**

General provisions, §§136-126 to 136-140.  
See BILLBOARDS.

**Partnership.****Agency.**

Sign to be posted disclosing real parties, §66-72.

**State highway patrol.**

Unmarked police vehicle.

Highways patrolled by to be marked, §20-190.2.

**Streets and highways, §§136-30 to 136-33.2.**

See STREETS AND HIGHWAYS.

**SIMULTANEOUS DEATH.****Uniform act, §§28A-24-1 to 28A-24-7.**

See INTESTATE SUCCESSION.

**SINKING FUND.****Constitutional provisions.**

Inviolability of sinking fund, Const. N. C., art. V, §6, (1).

**Counties and municipalities.**

Local government finance, §§159-1 to 159-182.

See LOCAL GOVERNMENT FINANCE.

**General assembly.**

Constitutional provisions, Const. N. C., art. V, §6, (1).

**Inviolability of sinking fund, Const. N. C., art. V, §6, (1).****SIR WALTER RALEIGH COMMISSION.****Appointment, §143B-76.****Chairman, §143B-77.****Compensation, §143B-76.****Composition, §143B-76.****Creation, §143B-75.****Duties.**

Generally, §143B-75.

**Meetings, §143B-78.****Membership, §143B-76.****Officers, §143B-77.****Powers and duties.**

Generally, §143B-75.

**Quorum, §143B-76.****Removal of members, §143B-76.****Residency requirements, §143B-76.****Rules and regulations.**

Authority to adopt, §143B-75.

Enforcement, §143B-75.

**Special meetings, §143B-78.****Terms of office, §143B-76.****Vacancies, §143B-76.****Vice-chairman, §143B-77.****SKATING RINKS.**

Licenses, §105-66.

**SLEEPING CAR COMPANIES.****Taxation.**

Franchise or privilege tax, §105-117.

**SLUM CLEARANCE.**

**Housing finance agency.**

General provisions, §§122A-1 to 122A-23.

See HOUSING FINANCE AGENCY.

**North Carolina housing finance agency.**

General provisions, §§122A-1 to 122A-23.

See HOUSING FINANCE AGENCY.

**Redevelopment law, §§160A-500 to**

160A-526.

See MUNICIPAL CORPORATIONS.

**SMALL LOANS.**

**Charges.**

Special rates, §53-173.2.

**Licenses.**

Loan agencies, brokers or motor vehicle lenders, §105-88.

Applying for license under consumer finance act, §53-168, (c).

**SMOKE.**

**Motor vehicles.**

Prevention of, §20-128.

**SOCIAL REHABILITATION AND CONTROL.**

**Department.**

Powers.

Transfer of powers to department of correction, §143B-262.

Transfer of powers to department of correction, §143B-262.

**SOCIAL SECURITY.**

**Counties.**

County officials and employees.

Participation in social security act, §153A-96.

**Definitions, §135-20.**

**Employment security, §§96-1 to 96-29.**

See EMPLOYMENT SECURITY.

**Income tax.**

Benefits not included in gross income, §105-141, (b).

Deductions, §105-147, (6).

**Optometry.**

Free choice by patient guaranteed, §90-127.1.

**Unemployment compensation, §§96-1 to 96-27.**

See EMPLOYMENT SECURITY.

**SOCIAL SERVICES.**

**Abused or neglected elderly.**

Protection of the abused or neglected elderly, §§108-91 to 108-101. See within this heading, "Protection of the abused or neglected elderly."

**Abuse or neglect of children.**

Reporting law, §§110-115 to 110-122.

See INFANTS.

**Administration of aid.**

Appeals.

Continuation of assistance payments, §108-44.

Furnishing services of attorneys, §108-44.

Judicial review, §108-44.

**SOCIAL SERVICES—Cont'd**

**Administration of aid—Cont'd**

Appeals—Cont'd

Procedure, §108-44.

Review of grant by county commissioners, §108-42.

To secretary of human resources, §108-44.

Application for assistance, §108-40.

Granting or denial, §108-42.

Attorneys.

Furnishing services, §108-44.

Confidentiality of records, §108-45.

Consideration of grants, §108-43.

Denial, §108-42.

Fines, penalties and forfeitures.

Misuse of recipient check register, §108-45.

Granting, §108-42.

Reconsideration, §108-43.

Investigation of applicant, §108-41.

Modification of grants, §108-43.

Notice.

Changes in grants, §108-43.

Decision on appeals, §108-44.

Payment of assistance.

Pending appeal, §108-44.

Protective and vendor payments, §108-50.

Protective payments, §108-50.

Reconsideration of grants, §108-43.

Records.

Confidentiality, §108-45.

Recipient check register, §108-45.

Use for political purposes prohibited, §108-45.

Reports.

Recipient check register, §108-45.

Termination of grants, §108-43.

Vendor payments, §108-50.

**Adoption.**

Records not to be made public.

Violation a misdemeanor, §48-25.

**Aged.**

Commission to study the care of the aged and handicapped.

General provisions, §§143-279 to 143-283.

See AGED AND INFIRM.

**Aid to dependent children.**

Investigations.

Offenses involving abandonment and nonsupport of children.

Illegitimate births.

Reports to solicitors, §15-155.1.

Reports to solicitors of aid to dependent children and illegitimate births, §15-155.1.

Solicitor to take action on reports of aid to dependent children and illegitimate births, §15-155.2.

Reports.

Aid to dependent children and illegitimate births, §15-155.1.

Action on report, §15-155.2.

**SOCIAL SERVICES—Cont'd****Aid to families with dependent children.**

Administration of aid, §§108-40 to 108-50.

See within this heading,  
"Administration of aid."

Administration of programs, §108-23.

Certain contributions to be disregarded  
in connection with eligibility, §108-  
38.

Certain financial assistance and in-kind  
goods not considered in determining  
assistance paid under chapters 108  
and 111.

Creation of programs, §108-23.

Dependent child.

Defined, §108-24.

Eligibility requirements, §108-38.

Certain contributions to be disregard-  
ed, §108-38.

Efforts to find gainful employment,  
§108-39.

Limitations on eligibility, §108-39.

Financing, §§108-51 to 108-58. See within  
this heading, "Financing of aid."

Limitations on eligibility, §108-39.

Supervision of programs, §108-23.

United States.

Work incentive program adopted,  
§108-39.1.

Written notice of finding of refusal to  
participate in special work project,  
§108-39.1.

Work incentive program.

Adoption of provisions, §108-39.1.

Conflict of laws, §108-39.1.

Protective and vendor payments,  
§108-39.1.

Refusal to participate in projects.

Evidence of refusal, §108-39.1.

Written notice of finding, §108-39.1.

**Aid to the aged and disabled.**

Administration of aid, §§108-40 to 108-50.

See within this heading,  
"Administration of aid."

Administration of programs, §108-23.

Certain financial assistance and in-kind  
goods not considered in determining  
assistance paid under chapters 108  
and 111.

Creation of programs, §108-23.

Determination of disability, §108-26.

Direct payments for nursing and custodi-  
al care, §108-27.

Limitations on payments, §108-28.

Disability.

Determination, §108-26.

Eligibility requirements, §108-25.

Permanently and totally disabled.

Defined, §108-24.

Eligibility requirements, §108-25.

Financing, §§108-51 to 108-58. See within  
this heading, "Financing of aid."

**SOCIAL SERVICES—Cont'd****Aid to the aged and disabled—Cont'd**

Nursing and custodial care.

Direct payments to homes, §108-27.

Limitations on payments, §108-28.

Permanently and totally disabled.

Defined, §108-24.

Protection of the abused or neglected eld-  
erly act, §§108-91 to 108-101. See  
within this heading, "Protection of  
the abused or neglected elderly."

Supervision of programs, §108-23.

**Appeals.**

Administration of aid.

Continuance of assistance payment,  
§108-44.

Furnishing services of attorneys,  
§108-44.

Judicial review of decisions of  
commissioners, §108-44.

Procedure, §108-44.

Review of grant by county  
commissioners, §108-42.

To secretary of human resources,  
§108-44.

Food stamp program, §108-109.

Licensing of public solicitation.

Appeal from refusal or revocation of  
license, §108-70.

**Applicant.**

Defined, §108-24.

**Appropriations.**

County appropriations not to revert,  
§108-57.

Financing of aid.

Reservation of equalizing fund, §108-58.

Not to revert, §108-57.

Separate accounting for programs of pub-  
lic assistance, §108-56.

Transfer between programs, §108-57.

**Blind persons, §§111-4 to 111-35.**

See BLIND PERSONS.

**Board of social services.**

State boards. See within this heading,  
"State board of social services."

**Budget.**

Determination of state and county  
financial participation, §108-54.

**Child welfare, §§110-1 to 110-64.**

General provisions.

See CHILD WELFARE.

**Commission.**

Appointment, §143B-154.

Chairman, §143B-156.

Clerical services, §143B-154.

Compensation, §143B-154.

Composition, §143B-154.

Creation, §143B-153.

Duties generally, §143B-153.

Meetings, §143B-155.

Membership, §143B-154.

Officers, §143B-156.

Powers and duties.

Generally, §143B-153.

**SOCIAL SERVICES—Cont'd****Commission—Cont'd**

Prisoners.

Work release privileges, §148-33.1.

Quorum, §143B-154.

Removal of members, §143B-154.

Rules and regulations, §143B-153.

Special meetings, §143B-155.

Terms of office, §143B-154.

Vacancies, §143B-154.

Vice-chairman, §143B-156.

**Conflict of interest.**

Aid to the aged and disabled.

Limitations on payments to homes,  
§108-28.

**Counties.**

Authority to provide programs, §153A-255.

County home.

See COUNTY HOME.

Legal residence for social service purposes, §153A-257.

Levy taxes, §§108-54 to 108-57.

State public assistance contingency fund.

Generally, §108-54.1.

**County attorney.**

Special county attorneys for social service matters, §§108-20 to 108-22. See within this heading, "Special county attorneys."

**County boards.**

Appointment of members, §108-9.

Order of appointment, §108-11.

Change in size, §§108-8, 108-11.

Compensation of members, §§108-9, 108-14.

Composition, §108-8.

Creation, §108-7.

Duties, §108-15.

Fees or compensation for services, §108-9.

Increasing or decreasing size, §108-8.

Juvenile courts.

Disposition of child after hearing,  
§7A-286.

Method of appointment of members,  
§108-9.

Number of members, §108-8.

Order of appointment of members,  
§108-11.

Qualifications of members, §108-9.

Residential qualifications, §108-9.

Responsibilities, §108-15.

Size, §108-8.

Supervision, §108-7.

Terms of office, §§108-10, 108-11.

**County directors.**

Abuse or neglect of children.

Child abuse reporting law, §§110-115 to 110-122.

See INFANTS.

Appointment, §108-15.

**SOCIAL SERVICES—Cont'd****County directors—Cont'd**

Blind persons.

Assistance for the blind.

Appointment of personal representatives, §§111-30 to 111-33.

See BLIND PERSONS.

Child labor.

Issuance of employment certificates,  
§110-10.

Duties, §108-19.

Hospitals for mentally disordered.

Female attendant to accompany female patient.

Designation of attendant by director,  
§122-49.

Illegitimate children.

Investigations and petitions, §130-58.1.

Disposition of children, §130-58.1.

Hearings, §130-58.1.

Infants.

Separating child under six months old from mother.

Written consent of director, §14-320.

Investigations, §§15-155.1 to 15-155.3. See within this heading, "Aid to dependent children."

Mentally ill.

Sterilization, §§35-36 to 35-50.

See MENTALLY ILL.

Prisons and prisoners.

Parolees, §148-56.

Responsibilities, §108-19.

**Day-care facilities.**

General provisions, §§110-85 to 110-103.

See DAY-CARE FACILITIES.

**Definitions.**

Applicant, §108-24.

Assistance, §108-24.

Dependent child, §108-24.

Medical assistance, §108-24.

Permanently and totally disabled, §108-24.

Protection of the abused or neglected elderly, §108-93.

Recipient, §108-24.

Resident, §108-24.

**Department of correction.**

General provisions, §§134-2 to 134-29.

See YOUTH DEVELOPMENT.

**Department of human resources.**

Blind persons, §§111-4 to 111-35.

See BLIND PERSONS.

Child-caring facilities.

Permits, §110-49.

Child welfare.

Placing or adoption of juvenile delinquents or dependents, §§110-50 to 110-57.

See ADOPTION.

Institutions caring for children.

Licenses and permits, §110-49.

Permits and licenses, §110-49.

**SOCIAL SERVICES—Cont'd****Department of social services.**

Department of human resources.

Transfer to department of human resources, §143B-138.

Transfer to department of human resources, §143B-138.

**Economic opportunity agencies.**

General provisions, §§108-116 to 108-123.

See ECONOMIC OPPORTUNITY AGENCIES.

**Eugenics commission.**

See EUGENICS COMMISSION.

**Exemptions.**

Licensing of public solicitation, §108-73.

**Extended care facilities.**

Aid to the aged and disabled.

Direct payments for nursing and custodial care, §108-27.

**False pretenses and cheats.**

Food stamp program.

Penalties for false representation, §108-110.

**Family care homes.**

Aid to the aged and disabled.

Limitations on payments, §108-28.

Payments for nursing and custodial care, §108-27.

**Family food assistance program.**

General provisions, §§108-107 to 108-110.

See within this heading, "Food stamp program."

**Federal aid.**

Certain financial assistance and in-kind goods not considered in determining assistance paid under chapters 108 and 111.

Financing of aid.

Acceptance of grants-in-aid, §108-51.

Financing programs of public assistance.

Acceptance of grants-in-aid, §108-51.

General assistance.

Creation of state general assistance fund, §108-64.

Medical assistance.

Subrogation rights, §108-61.2.

**Fees.**

County boards.

Compensation of members, §108-9.

**Financing of aid.**

Acceptance of grants-in-aid, §108-51.

Accounts and accounting.

Separate accounting for appropriations and expenditures for each program, §108-56.

Allocation of nonfederal shares, §108-53.

Appropriations.

Not to revert, §108-57.

Reservation of equalizing fund, §108-58.

Separate accounting for programs, §108-56.

Transfer between programs, §108-57.

Budget.

Determination of state and county financial participation, §108-54.

**SOCIAL SERVICES—Cont'd****Financing of aid—Cont'd**

Counties to levy taxes, §§108-54 to 108-57.

Equalizing fund, §108-58.

Federal aid.

Acceptance of grants-in-aid, §108-51.

Indians living on reservations.

State to bear nonfederal share of cost of assistance, §108-53.

State funds for each program, §108-52.

Transfer of funds to counties, §108-52.

State public assistance contingency fund.

Generally, §108-54.1.

Taxation.

Counties to levy taxes, §§108-54 to 108-57.

Transfer of funds to counties, §108-52.

Withholding funds until grants paid promptly, §108-52.

Transfer of funds to state treasury, §108-52.

**Fines, penalties and forfeitures.**

Administration of aid.

Misuse of recipient check register, §108-45.

Food stamp program.

Penalties for false representation, §108-110.

Local confinement facilities.

Failure to provide information or allow inspection, §108-81.

**Food stamp program.**

Administration and operation of program, §108-107.

Appeals.

General provisions, §108-109.

Application for assistance, §108-108.

Appeals upon denial, etc., §108-109.

Creation of program, §108-107.

Eligibility.

Determination of eligibility, §108-108.

Penalties for false representation, §108-110.

False representation.

Penalties, §108-110.

Penalties for false representation, §108-110.

Supervision of program, §108-107.

**Foster home fund.**

Administration of programs, §108-23.

Certain financial assistance and in-kind goods not considered in determining assistance paid under chapters 108 and 111.

Creation of programs, §108-23.

State fund, §108-66.

Supervision of programs, §108-23.

**Funds.**

Equalizing fund, §108-58.

Financing of aid, §§108-51 to 108-58. See within this heading, "Financing of aid."

Foster home fund, §108-66.

**SOCIAL SERVICES—Cont'd****Funds—Cont'd**

- General assistance.
- State general assistance fund, §108-64.
- Medical assistance.
- Payments from fund, §108-60.
- State fund for, §108-59.
- State public assistance contingency fund.
- General provisions, §108-54.1.

**General assistance.**

- Administration of programs, §108-23.
- Allotment of state funds to county, §108-64.
- Application procedure, §108-63.
- Certain financial assistance and in-kind goods not considered in determining assistance paid under chapters 108 and 111.
- Creation of programs, §108-23.
- Eligibility, §108-62.
- Federal aid.

- Creation of state general assistance fund, §108-64.

- Investigation of offenses involving abandonment and nonsupport of children, §§15-155.1 to 15-155.3. See within this heading, "Aid to dependent children."

- Participation permissive, §108-65.

**State fund.**

- Allotments to counties, §108-64.
- Created, §108-64.
- Source, §108-64.

- Supervision of programs, §108-23.

**Handicapped persons.**

- Aid to the aged and disabled, §§108-25 to 108-28. See within this heading, "Aid to the aged and disabled."

**Hearings.**

- Licensing of public solicitation.
- Refusal or revocation of license, §108-70.

**Homes for the aged.**

- Aid to the aged and disabled.
- Limitations on payments, §108-28.
- Payments for nursing and custodial care, §108-27.
- Inspection, §108-77.
- Licenses, §108-77.

**Illegitimacy.**

- Investigations and petitions.
- Involving certain neglected illegitimate children.
- Hearings, §130-58.1.

**Indians.**

- Living on reservations.
- State to bear nonfederal share of cost of assistance, §108-53.

**Infants.**

- Foster home fund, §108-66.
- Licensing of private child-caring institutions, §108-78.

**Inspection.**

- Homes for the aged and infirm, §108-77.

**SOCIAL SERVICES—Cont'd****Inspection—Cont'd**

- Local confinement facilities, §108-79.
- Failure to allow inspection, §108-81.
- Maternity homes, §108-76.
- Private child-caring institutions, §108-78.

**Intermediate care homes.**

- Aid to the aged and disabled.
- Limitations on payments, §108-28.
- Payments for nursing and custodial care, §108-27.

**Interstate compact on placement of children, §§110-57.1 to 110-57.7.**

See CHILD WELFARE.

**Juvenile services.**

- General provisions, §§7A-289.1 to 7A-28-9.7.

See JUVENILE SERVICES.

**Licensing of private institutions.**

- Child-caring facilities, §110-49.
- Homes for the aged and infirm, §108-77.
- Maternity homes, §108-76.
- Private child-caring institutions, §108-78.

**Licensing of public solicitation.**

- Annual financial reports, §108-71.
- Appeal procedure, §108-70.
- Application, §108-69.
- Denial of license, §108-69.
- Appeal, §108-70.
- Duration of license, §108-69.
- Exemptions from licensing requirement, §108-73.

**Hearings.**

- Refusal or revocation of license, §108-70.

**Licenses required, §108-68.**

- Exemptions, §108-73.
- Solicitation for individual livelihood, §108-74.

**Licensing procedure, §108-69.**

- Prerequisites to issuance of license, §108-69.

**Procedure for licensing, §108-69.****Refusal of license, §108-69.**

- Appeal, §108-70.

**Renewal of licenses, §108-69.****Required licenses, §108-68.**

- Exemption, §108-73.

- Solicitation for individual livelihood, §108-74.

**Revocation of license, §108-69.**

- Appeal, §108-70.

**Solicitation for individual livelihood, §108-74.****Term of license, §108-69.****Verified financial report.**

- Annual filing, §108-71.

- Filed with application, §108-69.

**When license not issued, §108-69.****Loans.**

- Student loan fund, §§131-121, 131-124.

**Local confinement facilities.**

- Approval of new facilities, §108-80.
- Failure to provide information, §108-81.

**SOCIAL SERVICES—Cont'd****Local confinement facilities—Cont'd**

Inspection, §108-79.

Failure to allow inspection, §108-81.

**Maternity homes.**

Inspection, §108-76.

Licenses, §108-76.

**Medical assistance.**

Administration of programs, §108-23.

Advisory committee.

Transfer to department of human resources, §143B-138.

Certain financial assistance and in-kind goods not considered in determining assistance paid under chapters 108 and 111.

Creation of programs, §108-23.

Defined, §108-24.

State fund.

Created, §108-59.

Payments from fund, §108-60.

Subrogation rights, §108-61.2.

Supervision of programs, §108-23.

Taxation.

When counties to levy, impose and collect taxes, §108-59.

Withholding information a misdemeanor, §108-61.2.

**Motions and orders.**

Protection of the abused or neglected elderly.

Services to elderly persons who do not have the capacity to consent.

Motion in the cause, §108-98.

**Notice.**

Appeals, §108-44.

**Nursing homes.**

Aid to the aged and disabled.

Direct payments for nursing and custodial care, §108-27.

Limitations on payments, §108-28.

**Old age assistance.**

Aid to the aged and disabled, §§108-25 to 108-28. See within this heading, "Aid to the aged and disabled."

**Paroles.**

County directors.

Assistance in supervision of parolees, §148-56.

**Permits.**

Institutions caring for children, §110-49.

**Placement of children.**

Interstate compact, §§110-57.1 to 110-57.7.

See CHILD WELFARE.

**Privileged communications.**

Protection of the abused or neglected elderly.

Judge may compel testimony of husband or wife, §108-100.

**Programs of public assistance.**

Administration of programs, §108-23.

Aid to the needy blind, §§111-13 to 111-33.

See BLIND PERSONS.

**SOCIAL SERVICES—Cont'd****Programs of public assistance—Cont'd**

Assistance.

Defined, §108-24.

Certain financial assistance and in-kind goods not considered in determining assistance paid under chapters 108 and 111.

Creation of programs, §108-23.

Definitions, §108-24.

Financing.

Aid to aged and disabled and families with dependent children, §§108-51 to 108-58. See within this heading, "Financing of aid."

Recipient.

Defined, §108-24.

Resident.

Defined, §108-24.

Supervision, §108-23.

**Protection of the abused or neglected elderly.**

"Caretaker" defined, §108-93.

Citation of act.

Short title, §108-91.

Confidential communications.

Privilege for, §108-100.

Definitions, §108-93.

"Director" defined, §108-93.

Hearings.

Provision of protective services to elderly persons without capacity to consent, §108-97.

"Indigent" defined, §108-93.

Intent of article, §108-92.

Legislative intent and purpose, §108-92.

Privileged communications.

Judge may compel testimony of husband or wife, §108-100.

Protective services.

Defined, §108-93.

Duty of director upon receiving report of need, §108-95.

Duty to report need, §108-94.

Payment for, §108-101.

Provision of protective services to elderly persons without capacity to consent.

General provisions, §108-97.

Motion in the cause, §108-98.

Provision of protective services with consent of person.

General provisions, §108-96.

Utilization of available services, §108-99.

Purpose of article.

Legislative intent and purpose, §108-92.

Reports.

Duty of director upon receiving report of need of protective services, §108-95.

Duty to report need of protective services, §108-94.

Short title of act, §108-91.

**SOCIAL SERVICES—Cont'd**

**Records.**

- Administration of aid.
- Confidentiality of records, §108-45.
- Recipient check register, §108-45.
- Use of listing for political purposes prohibited, §108-45.

**Reports.**

- Administration of aid.
- Recipient check register, §108-45.
- Department of human resources.
- Aid to dependant children and illegitimate births.
- Action on report, §15-155.2.
- Reports to solicitors of aid to dependent children and illegitimate births, §15-155.1.
- Licensing of public solicitation.
- Annual financial report, §108-71.
- Protection of the abused or neglected elderly.
- Duty of director upon receiving report, §108-95.
- Duty to report, §108-94.

**Residents.**

- Counties.
- Legal residence for social service purposes, §153A-257.
- County board members.
- Residence qualifications, §108-9.

**Salaries.**

- County boards.
- Compensation of members, §§108-9, 108-14.

**Scholarships.**

- Student loan fund, §§131-121, 131-124.

**Secretary of human resources.**

- Child day-care licensing board.
- Member of board, §110-87.

**Solicitation.**

- Licensing of public solicitation, §§108-67 to 108-75. See within this heading, "Licensing of public solicitation."

**Special county attorneys.**

- Duties, §108-22.
- Responsibilities, §108-22.

**State board of social services.**

- Department of human resources.
- Transfer of board to department, §143B-138.

**Subrogation.**

- Medical assistance.
- Rights of subrogation, §108-61.2.
- Withholding information a misdemeanor, §108-61.2.

**Superior court.**

- Administration of aid.
- Appeals from decisions of commissioners, §108-44.

**Taxation.**

- Financing of aid.
- Counties to levy taxes, §§108-54 to 108-57.

**SOCIAL SERVICES—Cont'd**

**Taxation—Cont'd**

- Medical assistance.
- When counties to levy, impose and collect taxes, §108-59.

**United States.**

- Certain financial assistance and in-kind goods not considered in determining assistance paid under chapters 108 and 111.
- Financing of aid.
- Acceptance of grants-in-aid, §108-51.
- General assistance.
- Creation of state general assistance fund, §108-64.
- Medical assistance.
- Subrogation rights, §108-61.2.

**SOCIETIES AND CLUBS.**

**Game laws.**

- Service of game to patrons.
- License, §113-105.

**Income tax.**

- Exemptions.
- Conditional and other exemptions, §105-130.11.

**North Carolina art society.**

- See NORTH CAROLINA ART SOCIETY.

**North Carolina symphony society,**

- §§140-7 to 140-10.1.
- See NORTH CAROLINA SYMPHONY SOCIETY.

**Symphony society.**

- State symphony society, §§140-7 to 140-10.1.
- See NORTH CAROLINA SYMPHONY SOCIETY.

**Taxation.**

- Real and personal property exempt from taxation, §105-278.6.

**SODA FOUNTAINS.**

**Licenses, §105-79.**

- Seasonal business.
- Proration of license tax, §105-33, (k).
- Vending machines, §105-79.

**SOFT DRINKS.**

**Coin-operated machines.**

- Licenses.
- Regulation, §105-79.
- Operators or distributors of soft drinks.
- Exempt from provisions of section, §105-250.1.

**Definitions, §106-175.**

- Soft drink tax, §105-113.44.

**Exemptions.**

- Soft drink tax, §§105-113.36, 105-113.47 to 105-113.49.

**Licenses.**

- Merchandising dispensers, §105-65.1.
- Definition of dispenser, §105-65.1.
- Required, §105-113.50.
- Seasonal business.
- Proration of license tax, §105-33, (k).
- Soft drink stands, §105-79.

**SOFT DRINKS—Cont'd****Records.**

Ingredients.

Soft drink tax.

Records required of ingredients received, §105-113.57.

**Soft drink tax.**

Calculation of tax.

Theoretical calculation, §105-113.59.

Crowns.

Affixing to containers, §105-113.51.

Discount on sale of crowns, §105-113.54.

Generally, §105-113.54.

Payment for, §105-113.55.

Refunds, §105-113.56.

Discount, §105-113.56.

Rules and regulations, §105-113.54.

Stamp not required when crowns used, §105-113.53.

Transferability, §105-113.51.

Definitions, §105-113.44.

Effective date of article, §105-113.67.

Exemptions.

Coffee, §105-113.49.

Goods intended for out-of-state sale, §105-113.48.

Natural fruit or vegetable juice or natural liquid mild drinks, §105-113.47.

Tea, §105-113.49.

Ingredients.

Records required of ingredients received, §105-113.57.

Sales.

Records of sales to be kept, §105-113.57.

Inventory.

Tax with respect to October 1, 1969, inventory, §105-113.65.

Licenses.

Soft drink licenses.

Required, §105-113.50.

Optional method of payment, §105-113.56B.

Payments.

Alternate method of paying tax, §105-113.56B.

Calculation of tax, §105-113.59.

Optional method of payment, §105-113.56B.

Stamps and crowns, §105-113.55.

Rates, §105-113.45.

Records.

Ingredients.

Records required of ingredients received, §105-113.57.

Sales.

Records of sales to be kept, §105-113.58.

Refund.

Discount, §105-113.56.

Provisions for refund, §105-113.56.

Rules and regulations, §105-113.63.

**SOFT DRINKS—Cont'd****Soft drink tax—Cont'd**

Stamps.

Affixing to containers, §105-113.51.

Cancellation, §105-113.52.

Discount, §105-113.52.

Generally, §105-113.52.

Not required when crowns used, §105-113.53.

Payment for, §105-113.55.

Refunds, §105-113.56.

Discount, §105-113.56.

Rules and regulations, §105-113.52.

Transferability, §105-113.51.

Theoretical calculation of tax, §105-113.59.

**Taxation.**

Soft drink tax, §§105-113.41 to 105-113.67. See within this heading, "Soft drink tax."

**Trademarks, brands and marks**, §§80-24 to 80-32.

See TRADEMARKS, BRANDS AND MARKS.

**SOIL AND WATER CONSERVATION DISTRICTS.****Accounts and accounting.**

Supervisors.

Annual audit of accounts and receipts of disbursements, §139-7.

**Appeals.**

Watershed improvement districts.

Assessments, §139-26, (d).

**Board of supervisors.** See within this heading, "Supervisors."**Bonds, surety.**

Officers and employees, §139-7.

**Boundaries.**

Watershed improvement districts.

Defining boundaries, §139-18.

**Certificate of organization.**

Certified copy as evidence, §139-5, (i).

Issuance by secretary of state, §139-5, (f).

**Channelization.**

Procedures to be followed in connection with watershed improvement or drainage projects that involve channelization.

**Commission.**

Appointment of members, §143B-295.

Board of supervisors.

Duty of state committee as to election, §139-6.

Chairman, §143B-296.

Compensation, §143B-295.

Creation, §143B-294.

Creation of soil and water conservation districts, §139-5.

Defined, §139-3, (4).

Discontinuance of soil conservation districts, §139-13.

Duties.

Enumeration of certain duties, §139-4, (d).

Generally, §143B-294.

# **SOIL AND WATER CONSERVATION**

## **DISTRICTS—Cont'd**

### **Commission—Cont'd**

#### **Hearings.**

Creation of soil and water conservation districts, §139-5, (b), (d).

Discontinuance of districts, §139-13.

Meetings, §143B-297.

Members, §143B-295.

Officers, §143B-296.

#### **Powers.**

Enumeration of certain powers, §139-4, (d).

Generally, §143B-294.

Quorum, §143B-295.

#### **Referendum.**

Creation of soil and water conservation districts, §139-5, (c), (d), (e), (h).

Discontinuance of districts, §139-13.

Removal of members, §143B-295.

Rules and regulations, §143B-294.

Services, §143B-295.

Supervisors of soil and water conservation districts.

Appointment of additional supervisors, §139-7.

Temporary supervisors, §139-5, (f).

### **Corporations.**

Public body corporate and politic, §139-8.

### **Counties.**

Promotion of soil and water conservation work, §153A-440.

### **Creation of districts, §139-5.**

### **Damages.**

Creation of districts, §139-5.

### **Definitions, §139-3.**

### **Discontinuance.**

General provisions, §139-13.

### **Districts.**

#### **Composition.**

Description, §139-5, (a).

Creation, §139-5.

Discontinuance, §139-13.

Dividing large districts, §139-14.

Petition to create, §139-5, (a), (b), (e), (g), (h).

Petition to terminate, §139-13.

#### **Referendum.**

Creation of districts, §139-5, (c), (d), (e).

Discontinuance of districts, §139-13.

Watershed improvement districts, §§139-16 to 139-38. See within this heading, "Watershed improvement districts."

### **Dividing large districts.**

General provisions, §139-14.

### **Eminent domain.**

Watershed improvement districts.

Power conferred, §139-38.

### **Evidence.**

#### **Creation of districts.**

Copy of certificate certified by secretary of state admissible in evidence, §139-5, (i).

# **SOIL AND WATER CONSERVATION**

## **DISTRICTS—Cont'd**

### **Fiscal control.**

Local government finance, §§159-1 to 159-182.

See LOCAL GOVERNMENT FINANCE.

### **Hearings.**

#### **Channelization.**

Procedures to be followed in connection with watershed improvement or drainage projects that involve channelization.

State soil and water conservation committee.

Creation of districts, §139-5, (c), (d).

Discontinuance of districts, §139-13.

#### **Supervisors.**

Watershed improvement districts.

Dissolution, §139-36.

Watershed improvement or drainage projects.

Procedures to be followed in connection with projects that involve channelization, §139-47.

### **Notice.**

#### **Channelization.**

Procedures to be followed in connection with watershed improvement or drainage projects that involve channelization.

Creation of districts, §139-5, (b), (c), (d), (f).

Discontinuance of districts, §139-13.

Watershed improvement or drainage projects.

Procedures to be followed in connection with projects that involve channelization, §139-47.

### **Petition.**

Creation of soil conservation districts, §139-5, (a), (b), (e), (g), (h).

Discontinuance of districts, §139-13.

Dissolution of watershed improvement district, §139-36.

Including additional territory within existing district, §139-5, (h).

### **Pollution.**

#### **General provisions.**

See POLLUTION.

Sedimentation pollution control act of 1973, §§113A-50 to 113A-66.

See POLLUTION.

### **Quorum.**

Supervisors, §139-7.

### **Records.**

#### **Creation of district.**

Secretary of state, §139-5, (f), (i).

Supervisors, §139-7.

### **Referendum.**

Creation of soil conservation districts, §139-5, (a), (c), (d), (e), (h).

Creation of watershed improvement districts, §139-18.

Discontinuance of districts, §139-13.

## SOIL AND WATER CONSERVATION DISTRICTS—Cont'd

### Secretary of state.

Application for soil conservation districts filed with secretary of state, §139-5, (f).

Certificate of organization, §139-5, (f), (i).

Discontinuance of districts, §139-13.

Records, §139-5, (f), (i).

### Sedimentation pollution control act of 1973.

General provisions, §§113A-50 to 113A-66.

See POLLUTION.

### Supervisors.

Annual audit, §139-7.

Appointment of additional supervisors, §139-7.

Attorney general.

Legal services, §139-7.

Chairman, §139-7.

Selection, §139-6.

Compensation, §139-7.

Composition, §§139-6, 139-7.

Delegation of powers and duties, §139-7.

Discontinuance of districts, §139-13.

Dividing large districts, §139-14.

Duties.

Generally, §139-6.

Election, §139-6.

Governing body of district, §139-7.

Hearings.

Watershed improvement districts.

Dissolution, §139-36.

Notice of candidacy.

Filing §139-6.

Per diem and allowance for travel, §139-7.

Personnel.

Generally, §139-7.

Powers.

Generally, §139-6.

Quorum, §139-7.

Records, §139-7.

Removal, §139-7.

Reports and information to state committee, §139-7.

Secretary, §139-7.

Selection, §139-6.

Temporary supervisors, §139-5, (f).

Terms of office, §§139-6, 139-7.

Appointive members, §139-7.

Travel expenses, §139-7.

Vacancies in office.

Appointive members, §139-7.

Vice-chairman.

Selection, §139-6.

### United States.

Power of supervisors to act as agent for United States or an agency thereof for certain purposes, §139-8, (8).

### Water and air resources.

General provisions, §§143-211 to 143-215.10.

See WATER AND AIR RESOURCES.

## SOIL AND WATER CONSERVATION DISTRICTS—Cont'd

### Watershed improvement districts.

Appeals.

Assessments, §139-26, (d).

Assessments.

Appeals, §139-26, (d).

Hearings, §139-26, (b), (c), (d).

Notice of appeal, §139-26, (d).

Board of trustees.

Generally, §139-21.

Oath of members, §139-21, (e).

Qualifications of members, §139-21, (e).

Counties.

Participation by, §139-37.

Designation of soil and water conservation districts to exercise authority for board of county commissioners, §139-41.

Dissolution, §139-36.

Eminent domain.

Power conferred, §139-38.

Environmental management commission.

Appeal to by landowner, §139-26, (d).

Supervision, §139-35.

Establishment.

Petition.

Order entered approving or disproving petition, §139-18, (m).

Referendum, §139-18.

Hearing.

Dissolution, §139-36.

Supervision by commission, §139-35.

Municipal corporations.

Participation by, §139-37.

Notice.

Supervision by commission, §139-35.

Petition.

Dissolution of district, §139-36.

Plans.

Not in compliance with, §139-35.

Submission to and approval by commission, §139-35.

Records and reports, §139-35.

Referendum.

Establishment of watershed improvement district, §139-18.

Supervision.

By commission, §139-35.

Supervisors of soil conservation district.

Dissolution of watershed improvement district, §139-36.

Establishment of watershed improvement district, §§139-17 to 139-20.

Water and air resources.

General provisions, §§143-211 to 143-215.10.

See WATER AND AIR RESOURCES.

### Watershed improvement programs.

Boating.

Recreational and related aspects of programs, §139-46.

## SOIL AND WATER CONSERVATION DISTRICTS—Cont'd

### Watershed improvement programs—

Cont'd

Camping.

Recreational and related aspects of programs, §139-46.

Channelization.

Procedures to be followed in connection with watershed improvement or drainage projects that involve channelization, §139-47.

Environmental management commission.

Counties carrying out programs.

Subject to supervision by commission, §139-41, (e).

Fish and wildlife.

Recreational and related aspects of programs, §139-46.

Procedures to be followed in connection with watershed improvement or drainage projects that involve channelization, §139-47.

Recreational and related aspects, §139-46.

Watershed improvement commission.

General provisions, §139-41.

## SOIL EROSION.

### Sedimentation pollution control act of 1973.

General provisions, §§113A-50 to 113A-66.

See POLLUTION.

### Soil and water conservation districts, §§139-1 to 139-47.

See SOIL AND WATER CONSERVATION DISTRICTS.

## SOLDIERS.

### Confederate soldiers.

Pensions, §§112-7 to 112-37.

See PENSIONS.

### Militia, §§127-1 to 127-127.

See MILITIA.

## SOLICITATION.

### Counties.

Regulation of solicitation campaigns, §153A-125.

### Education.

Licensing of public solicitation, §§108-67 to 108-75.

See SOCIAL SERVICES.

### Elections.

Contributions and expenditures.

Disclosure before soliciting, §163-278.20.

### Homes.

Licensing of public solicitation, §§108-67 to 108-75.

See SOCIAL SERVICES.

### Licenses.

Public solicitation, §§108-67 to 108-75.

See SOCIAL SERVICES.

## SOLICITATION—Cont'd

### Motor vehicles.

Pedestrians soliciting rides, employment, business or funds upon highways or streets prohibited, §20-175.

### Public solicitation.

Licensing, §§108-67 to 108-75.

See SOCIAL SERVICES.

### Religious societies.

Licensing of public solicitation, §§108-67 to 108-75.

See SOCIAL SERVICES.

### Social services.

Licensing of public solicitation, §§108-67 to 108-75.

See SOCIAL SERVICES.

### Streets and highways.

Pedestrians soliciting rides, employment, business or funds upon highways, §20-175.

## SOLICITORS.

### Assistant solicitors.

Number of full-time assistant solicitors.

Enumerated by districts, §7A-41.

### Attorney at law.

Disqualified to practice law, §84-2.

### Attorney general.

Appeals.

Recommendation by attorney general, Const. N. C., art. IV, §18.

Perform duties related to appeals required by attorney general, Const. N. C., art. IV, §18.

### Autopsy.

Postmortem examinations directed, §15-7.

### Constitutional provisions, Const. N. C., art. IV, §18.

### Criminal law and procedure.

Responsibility for prosecution of criminal actions, Const. N. C., art. IV, §18.

### District attorneys.

General provisions.

See DISTRICT ATTORNEYS.

Interchangeability.

Solicitor and district attorney made interchangeable, §7A-66.1.

Office of solicitor may be denominated office of district attorney, §7A-66.1.

### District courts.

Prosecution, Const. N. C., art. IV, §18.

### Districts.

Constitutional provisions, Const. N. C., art. IV, §18.

May be denominated judicial districts, §7A-66.1.

Number of full-time assistant solicitors.

Enumerated by districts, §7A-41.

Prosecutorial districts, Const. N. C., art. IV, §18.

Redistricting, Const. N. C., art. IV, §18.

Solicitorial districts may be denominated judicial districts, §7A-66.1.

### Duties.

Generally, Const. N. C., art. IV, §18.

**SOLICITORS—Cont'd**

**Elections**, §7A-60; Const. N. C., art. IV, §18.

Ballots, §163-140, (e).

Date of election, §163-1.

Jurisdiction, §163-1.

Primary elections.

Ballots, §163-109, (d).

**Escape.**

Solicitor to prosecute officer for escape, §14-240.

**Interchangeability.**

Solicitor and district attorney made interchangeable, §7A-66.1.

**Labor.**

Prosecution of labor violations, §95-4.

**Motor vehicles.**

Driver's license.

Driving while license suspended or revoked.

Recommendation as to sentence, §20-28.

**Number**, Const. N. C., art. IV, §18.

**Post-mortems.**

Examination directed, §15-7.

**Retirement.**

Uniform solicitorial retirement act.

General provisions.

See RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES.

**Sales and use tax.**

Advertisement to absorb tax unlawful.

Investigation and prosecution, §105-164.9.

**Secretaries.**

Sick leave.

Transfer of leave earned as county or municipal employees, §7A-102.1.

**Social services.**

Investigation of abandonment and non-support of children.

Aid to dependent children, §§15-155.1 to 15-155.3.

See SOCIAL SERVICES.

**Support and maintenance.**

Aid to dependent children.

Investigation of abandonment and non-support of children, §§15-155.1 to 15-155.3.

See SOCIAL SERVICES.

**Term of office**, §§7A-60, 163-1; Const. N. C., art. IV, §18.

**Tobacco.**

Warehouse license.

Prosecution for violation, §105-77, (d).

**Uniform solicitorial retirement act.**

General provisions.

See RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES.

**SONG.**

**State song**, §149-1.

**SOUTHERN GROWTH POLICIES****AGREEMENT.****Advisory committees.**

Establishment, §143-495.

**Amendments.**

Filing, §143-504.

**Board.**

Accounts and accounting.

Inspection of accounts, §143-497.

Advisory committees.

Establishment, §143-495.

Budget, §143-497.

Bylaws, §143-496.

Filing, §143-504.

Composition, §143-492.

Comprehensive land use planning, §143-500.

**Contracts.**

Public or private agencies of persons, §143-494.

Creation, §143-492.

Employees, §143-496.

Executive committee, §143-496.

Executive director, §143-496.

Facilities, §143-496.

Finance, §143-497.

Gifts, §143-496.

Internal management, §143-496.

Local governmental advisory committee.

Establishment, §143-495.

Meetings, §143-496.

Officers, §143-496.

Organization, §143-496.

**Planning.**

Comprehensive land use planning, §143-500.

**Powers.**

Generally, §143-493.

Qualifications of members, §143-492.

Seal, §143-496.

Statement of regional objectives.

Preparation and maintenance, §143-493.

Studies and investigations, §143-493.

Ease of studies and investigations, §143-494.

Subregional activities, §143-499.

Subregional activities, §143-499.

Voting, §143-496.

**Budget.**

Board, §143-497.

**Bylaws.**

Board, §143-496.

Filing, §143-504.

Report.

Annual report, §143-496.

**Compacts.**

Effect of agreement.

Compacts and agencies, §143-501.

**Comprehensive land use planning**, §143-500.

**Construction**, §143-503.

**SOUTHERN GROWTH POLICIES****AGREEMENT—Cont'd****Cooperation.**

Federal government or other governmental entities, §143-498.

**Duplication of effort.**

Avoidance, §143-494.

**Eligible parties, §143-502.****Enactment into law, §143-490.****Entry into, §143-502.****Federal government.**

Cooperation with, §143-498.

**Findings, §143-491.****Gifts.**

Acceptance, §143-496.

**Parties.**

Continuance of states as parties, §143-505.

Eligible parties, §143-502.

Entry into, §143-502.

Rights of state and local governments not restricted, §143-506.

Withdrawal, §143-502.

**Planning.**

Comprehensive land use planning, §143-500.

**Purposes, §143-491.****Rights of state and local governments not restricted, §143-506.****Severability, §143-503.****Statement of regional objectives.**

Preparation and maintenance, §143-493.

**Subregional activities, §143-499.****Withdrawal of parties, §143-502.****SOVEREIGN IMMUNITY.****Public officers.**

Sovereign immunity not deemed waived, §143-300.6.

**SPASTIC CHILDREN.****Cerebral palsy hospital, §§131-127 to 131-135.**

See HOSPITALS.

**SPECIAL ASSESSMENTS.****Counties, §§153A-185 to 153A-204.**

See COUNTIES.

**County water and sewerage facilities, §§153A-185 to 153A-204.**

See COUNTIES.

**Drainage.**

General provisions, §§156-1 to 156-141.

See DRAINAGE.

**Municipal corporations.**

General provisions, §§160A-216 to 160A-238.

See MUNICIPAL CORPORATIONS.

**Principal and income act of 1973, §37-36.****SPECIAL CONTRACTORS.****Public building contracts.**

See BUILDING CONTRACTS.

**SPECIAL FUELS TAX.**

General provisions, §§105-449.1 to 105-449.36.

See FUELS TAX.

**SPECIAL PEACE OFFICERS.**

Natural and economic resources, §§113-28.1 to 113-28.4.

See NATURAL AND ECONOMIC RESOURCES.

**SPECIAL PROCEEDINGS.****Blind persons.**

Assistance for the blind.

Appointment of personal representatives, §§111-30 to 111-33.

See BLIND PERSONS.

**Bonds, surety.**

Execution sales.

Special proceeding to determine ownership of surplus proceeds, §1-339.71.

**Boundaries, §§38-1 to 38-3.**

Establishing boundaries, §98-3.

**Clerks of court.**

Executors and administrators.

Heirs.

Special proceedings against unknown heirs of decedent before distribution of estate, §28A-22-3.

**Costs, §§1-339.71, 6-26.**

Uniform costs in trial divisions, §7A-306.

**Crossings.**

Elimination or safeguarding of grade crossings and inadequate underpasses or overpasses, §136-20.

**Execution sales.**

Determine ownership of surplus proceeds, §1-339.71.

**Fees, §1-408.**

Uniform civil process fees, §7A-311.

**Guardian ad litem.**

Intestate succession.

Special proceedings against unknown heirs of decedent before distribution of estate, §28A-22-3.

**Guardian and ward.**

Sale of ward's estate, §33-31.

**Heirs.**

Against unknown heirs of decedent before distribution of estate, §28A-22-3.

**Indexes.**

Adoption proceedings, §48-15.

**Issues.**

Transferred to civil issue docket, §§1-339.71, 1-399.

**Jury.**

Fees.

Uniform fees for special proceedings, §7A-312.

**Lost records, §§98-1 to 98-18.**

See LOST INSTRUMENTS AND RECORDS.

**SPECIAL PROCEEDINGS—Cont'd****Missing persons.**

Absentee insurance fund.

Proceedings from recovery from fund,  
§28C-19.**Railroads.**Elimination or safeguarding of grade  
crossings and inadequate under-  
passes or overpasses, §136-20.**Superior courts.**Hearing and trial of all special proceed-  
ings, §7A-246.

Exceptions, §7A-246.

**Suretyship, §28A-8-5.****Vital statistics.**

Establishing fact of birth.

By person without certificate, §130-72.

**SPRINKLERS.****Sprinkler systems.**

Licenses.

Automatic sprinkler systems.

Installing, §105-55.

Nontransferable, §105-33, (d).

Nontransferable, §105-33, (d).

Repairing and servicing.

Nontransferable, §105-33, (d).

**SQUIRRELS.****Game laws, §§113-82 to 113-126.1.**

See GAME LAWS.

**STAMPS.****Excise stamp tax on conveyances,**

§§105-228.28 to 105-228.36.

See CONVEYANCES.

**Food stamp program, §§108-107 to 108-  
110.**

See SOCIAL SERVICES.

**STANDARDS.****Ambulances.**Medical care commission to adopt stan-  
dards for equipment, §130-232.**County service districts, §§153A-300 to  
153A-308.**

See COUNTY SERVICE DISTRICTS.

**Dams.**

Authority of commission, §143-215.31.

**Environmental management commis-  
sion.**

Establishment of standards, §143B-282.

**Housing standards.**Municipal corporations, §§160A-441 to  
160A-450.

See MUNICIPAL CORPORATIONS.

**Jails.**

Holdover facilities, §153A-221.1.

Local confinement facilities.

Minimum standards, §153A-221.1.

**Judicial standards commission, §§7A-375  
to 7A-377.**See JUDICIAL STANDARDS COMMIS-  
SION.**Purchase and contract.**

Standardization committee.

General provisions, §143-61.

**STANDARDS—Cont'd****Standardization committee.**

General provisions, §143-61.

**Taxation.**

Appraisal of real property.

Adoption of schedules, standards and  
rules, §105-317.**Water and air resources.**

General provisions.

See WATER AND AIR RESOURCES.

**Wells.**

Well construction act, §87-88.

**STATE.****Advertisements.**

Letting of building contracts, §143-129.

**Appeals.**

Criminal cases, §15-179.

When state may appeal, §15-179.

**Budget, §§143-1 to 143-34.2.**

General provisions.

See BUDGET.

**Building code, §§143-136 to 143-143.2.**

See BUILDING CODE.

**Civil defense, §§166-1 to 166-12.**

See CIVIL DEFENSE.

**Claims against the state.**Tort claims against state departments  
and agencies.General provisions, §§143-291 to 143-  
300.1.

See TORTS.

**Conservation and development, §§113-1  
to 113-414.**See CONSERVATION AND DEVELOP-  
MENT.**Constitutional provisions.**Giving or lending credit of state, Const.  
N. C., art. V, §3.**Contracts.**Public building contracts, §§143-128 to  
143-135.4.

See BUILDING CONTRACTS.

**Corporations.**Land conservancy corporation, §§113A-  
135 to 113A-143.**Credit.**Gift or loan of credit prohibited, Const.  
N. C., art. V, §3, (2).**Criminal law and procedure.**

Appeals.

When state may appeal, §15-179.

**Departments.**See STATE DEPARTMENTS, INSTITU-  
TIONS AND AGENCIES.**Development.**Natural and economic resources, §§113-1  
to 113-415.See NATURAL AND ECONOMIC RE-  
SOURCES.**Economic opportunity agencies.**

General provisions, §§108-116 to 108-123.

See ECONOMIC OPPORTUNITY  
AGENCIES.

**STATE—Cont'd**

**Employees.**

Blind persons.

Employees or vending-stand operators employed by department of human resources, etc., declared state employees, .

Handicapped persons.

Discrimination against hiring prohibited, §128-15.3.

Mileage, §138-6.

Other employee benefits.

Disability salary continuation, §135-34.

Hospital and medical insurance, §135-33.

Medical insurance, §135-33.

Personnel system, §§126-1 to 126-15.

See PERSONNEL SYSTEM.

Retirement system for teachers and state employees, §§135-1 to 135-31.

See RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES.

State civil air patrol excepted, §167-2.

Travel allowances, §138-6.

Exceptions, §138-7.

Workmen's compensation.

Applicability of workmen's compensation act to state employees, §97-7.

Employee defined, §97-2, (2).

**Health**, §§130-1 to 130-248.

See HEALTH.

**Highways**, §§136-4 to 136-155.

See STREETS AND HIGHWAYS.

**Hospitals for mentally disordered**,

§§122-1 to 122-122.

See HOSPITALS FOR MENTALLY DISORDERED.

**Land conservancy corporation.**

General provisions, §§113A-135 to 113A-143.

See LAND CONSERVANCY CORPORATION.

**Lands.**

Land policy act, §§113A-150 to 113A-159.

See LAND POLICY ACT.

Public lands, §§146-1 to 146-83.

See PUBLIC LANDS.

**Law enforcement officers' death benefit**

act, §§143-166.1 to 143-166.7.

See LAW ENFORCEMENT OFFICERS' DEATH BENEFIT.

**Library**, §§125-1 to 125-11.

See LIBRARIES.

**Local government finance.**

Revenue bonds.

Agreement of state, §159-93.

**Militia**, §§127-1 to 127-127.

See MILITIA.

**Monuments, memorials and parks,**

§§100-2 to 100-19.

See MONUMENTS, MEMORIALS AND PARKS.

**STATE—Cont'd**

**Motor carriers.**

Transportation of passengers or property for or under control of state.

Exemptions from regulations, §62-260.

**Motor vehicles.**

Drivers of state, county and city vehicles subject to provisions of this article, §20-168.

**Natural and economic resources.**

General provisions, §§113-1 to 113-415.

See NATURAL AND ECONOMIC RESOURCES.

**Parks.**

Monuments, memorials and parks,

§§100-2 to 100-19.

See MONUMENTS, MEMORIALS AND PARKS.

**Property.**

Taxation.

Exemption of real and personal property owned by units of government.

See TAXATION.

**Public health**, §§130-1 to 130-248.

See HEALTH.

**Public lands**, §§146-1 to 146-83.

See PUBLIC LANDS.

**Purchases.**

Division of purchase and contract, §§143-48 to 143-63.1.

See PURCHASE AND CONTRACT.

Public building contracts, §§143-128 to 143-135.4.

See BUILDING CONTRACTS.

**Real property.**

Public lands, §§146-1 to 146-83.

See PUBLIC LANDS.

Taxation.

Exemption of real and personal property owned by units of government.

See TAXATION.

**Sales.**

Merchandise by governmental agencies, §66-58.

**Sanitation.**

Health, §§130-1 to 130-248.

See HEALTH.

**Securities law.**

Securities.

Exempted securities, §78A-16.

**Song**, §149-1.

**Southern growth policies agreement.**

General provisions, §§143-490 to 143-506.

See SOUTHERN GROWTH POLICIES AGREEMENT.

**State song**, §149-1.

**Streets and highways**, §§136-4 to 136-155.

See STREETS AND HIGHWAYS.

**Timberland owned by state.**

Disposition of proceeds of sales, §105-279.

**United States.**

Purchase from federal government, §143-129.

**STATE—Cont'd****Workmen's compensation act, §97-7.**

Applicability to state employees, §97-7.

Employee defined, §97-2, (2).

**STATE ART MUSEUM, §§140-1 to 140-5.6.**

See NORTH CAROLINA MUSEUM OF ART.

**STATE AUDITOR.****Accounts.**

Authority and duties, §147-58.

**Audit.**

By advisory budget commission, §143-4.

Charges, §147-58, (20).

National Driving Center Foundation, Inc.

Duty to make audit, §147-58, (23).

**Authority, §147-58.****Board of cosmetic art examiners.**

Annual audit, §88-15.

**Budget.**

Advisory budget commission.

Requirements for state auditor, §143-4.

**Collections.**

Duties and authority, §147-58.

**Compensation, §147-55; Const. N. C., art. III, §9.****Cosmetic art.**

Board of cosmetic art examiners.

Annual audit, §88-15.

**Deputy.**

Appointment, §147-58, (19).

**Duties, §147-58.****Election, Const. N. C., art. III, §7, (1), (3); art. VI, §5.**

Date of election, §163-1.

**Firemen's pension fund.**

Member of board of trustees, §118-19.

**Housing finance agency.**

Annual reports of agency, §122A-16.

**Licenses.**

Occupational licensing boards.

Annual audit, §93B-4.

Reports, §93B-4.

**Local government finance.**

Member of commission, §159-3, (a).

**Occupational licensing boards.**

Annual audit, §93B-4.

Reports, §93B-4.

**Records.**

Copies of official writings.

Evidence, §8-34.

**Reports.**

Occupational licensing boards.

Financial reports of occupational licensing boards, §93B-4.

**Salary, §147-55; Const. N. C., art. III, §9.****State board of cosmetic art examiners.**

Annual audit, §88-15.

**Streets and highways.**

Board of transportation.

Annual audits, §136-10.

**Supreme court.**

Clerk of the supreme court.

Annual audit of accounts, §7A-11.

**STATE AUDITOR—Cont'd****Warrants.**

Audits by advisory budget commission, §143-4.

**Warrants for payment of money.**

Presentment within sixty days, §147-50.

**STATE AWARDS SYSTEM.****Awards committee.**

Appointment, §143B-84.

Chairman, §143B-84.

Clerical services, §143B-84.

Compensation, §143B-84.

Composition, §143B-84.

Creation, §143B-83.

Duties.

Generally, §143B-83.

Funds.

Secretary of cultural resources authorized to request, §143B-84.

Membership, §143B-84.

Powers and duties.

Generally, §143B-83.

Quorum, §143B-84.

Selection of recipients for awards, §140A-5.

**Recipients.**

Selection of recipients for awards, §140A-5.

**STATE BANKING COMMISSION.****General provisions.**

See BANKS AND BANKING.

**STATE BUREAU OF INVESTIGATION.****General provisions, §§114-12 to 114-19.**

See DEPARTMENT OF JUSTICE.

**STATE CIVIL AIR PATROL.****Compensation of members, §167-2.****Contracts.**

State not liable for, §167-2.

**Department of military and veterans affairs.**

Transfer of patrol to department, §143B-248.

**Governing board.**

Compensation, §167-2.

Status of members, §167-2.

**Inapplicability of certain statutes, §167-2.****Motor vehicles.**

Fund.

Civil air patrol registration plate fund, §20-81.5.

Registration plates, §20-81.5.

Fees, §20-81.5.

**Retirement system for teachers and state employees.**

Members not entitled to benefits, §167-2.

**State debt.**

Liability.

State not liable for debts or obligations, §167-2.

**State employees.**

Members not considered state employees, §167-2.

**Status of members, §167-2.**

**STATE CIVIL AIR PATROL**—Cont'd  
**Torts.**  
 State not liable for, §167-2.  
**Workmen's compensation act.**  
 Members not entitled to benefits, §167-2.

**STATE DEBT.**  
**Bond issues.**  
 Sinking funds for highway bonds, -  
 §§142-44 to 142-46.  
 See **STREETS AND HIGHWAYS.**

**Constitutional provisions.**  
 Aid in rebellion, Const. N. C., art. V, §3,  
 (4).  
 Convention of 1868, Const. N. C., art. V,  
 §§3, (4), 4.  
 Increase.  
 Restrictions upon increase, Const. N.  
 C., art. V, §3.  
 Incurred in aid of insurrection or rebel-  
 lion, Const. N. C., art. V, §3, (4).  
 Invalidity of certain debts and bonds,  
 Const. N. C., art. V, §3, (4).  
 Legislatures of 1868, 1868-69, 1869-70,  
 Const. N. C., art. V, §§3, (4), 4.  
 Limitations upon increase, Const. N. C.,  
 art. V, §3.  
 Sinking fund, Const. N. C., art. V, §6, (1).  
**Definitions.**, Const. N. C., art. V, §3, (3).

**Highways.**  
 Sinking funds for highway bonds,  
 §§142-44 to 142-46.  
 See **STREETS AND HIGHWAYS.**

**Housing finance agency.**  
 Credit of state not pledged, §122A-6.

**Invalidity.**  
 Certain debts and bonds declared invalid,  
 Const. N. C., art. V, §3, (4).

**Investments.**  
 Fiduciaries, §§36-1, 142-29.

**Limitation on indebtedness**, Const. N. C.,  
 art. V, §3.  
 Two-thirds limitation, Const. N. C., art.  
 V, §3, (1).

**Outstanding debt**, Const. N. C., art. V, §3,  
 (5).

**Purposes.**  
 Authorized purposes, Const. N. C., art. V,  
 §3, (1).

**Road bonds.**  
 Sinking funds for certain highway bonds,  
 §§142-44 to 142-46.  
 See **STREETS AND HIGHWAYS.**

**Sinking fund.**  
 Highway bonds.  
 Sinking funds for certain highway  
 bonds, §§142-44 to 142-46.  
 See **STREETS AND HIGHWAYS.**  
 Inviolability of sinking fund, Const. N. C.,  
 art. V, §6, (1).

**State civil air patrol.**  
 Liability.  
 State not liable for debts or obligations,  
 §167-2.

**STATE DEBT**—Cont'd  
**State departments, institutions and  
 agencies.**  
 Sinking funds for certain highway bonds,  
 §§142-44 to 142-46.  
 See **STREETS AND HIGHWAYS.**

**Streets and highways.**  
 Sinking funds for certain highway bonds,  
 §§142-44 to 142-46.  
 See **STREETS AND HIGHWAYS.**

**Taxation.**  
 Anticipation of collection of taxes.  
 Limitation on debt, Const. N. C., art.  
 V, §3, (1).

**STATE DEPARTMENTS, INSTITUTIONS  
 AND AGENCIES.**  
**Administration department.**  
 Director.  
 Public building contracts.  
 Civil actions on disallowed claims,  
 §143-135.3.  
 Duties as to bids, §143-129.  
 Procedure for settling controversies  
 arising from contracts, §143-  
 135.3.  
 Purchases generally.  
 Divisions.  
 Property control.  
 Sale, lease, exchange and joint use of  
 governmental property.  
 Approval by division of property  
 control, §160A-274.  
 Eminent domain.  
 Natural and scenic rivers system.  
 Powers of department, §113A-38.  
 Governmental property.  
 Sale, lease, exchange and joint use of  
 governmental property, §160A-274.  
 Land policy act, §§113A-150 to 113A-159.  
 See **LAND POLICY ACT.**  
 Natural and scenic rivers system.  
 Land acquisition, §113A-38.  
 Public building contracts.  
 General provisions, §§143-128 to 143-  
 135.4.  
 See **BUILDING CONTRACTS.**

**Real property.**  
 Sale, lease, exchange and joint use of  
 governmental property.  
 Approval by division of property con-  
 trol, §160A-274.  
 Rules and regulations.  
 Reports and publications, §§143-168,  
 143-169.

**Secretary.**  
 Land conservancy corporation.  
 General provisions, §§113A-135 to  
 113A-143.  
 See **LAND CONSERVANCY COR-  
 PORATION.**  
 Secretary is executive director,  
 §§113A-137, 113A-138.

**State prison.**  
 Approval of contracts, §148-37.

## STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES—Cont'd

### Administration department—Cont'd

Streets and highways.

Test drilling or boring.

Filing record of results with department, §136-102.3.

### Advertisements.

Procedure for letting of public contracts, §143-129.

### Advocacy council.

Governor's advocacy council on children and youth.

General provisions, §§110-65 to 110-71.

See CHILD WELFARE.

### Aged and handicapped.

Commission to study care of, §§143-279 to 143-283.

See AGED AND INFIRM.

Governor's coordinating council on aging, §§143B-180, 143B-181.

See AGED AND INFIRM.

### Aid to the needy blind, §§111-13 to 111-33.

See BLIND PERSONS.

### Air quality council.

General provisions.

See AIR POLLUTION.

### Air resources.

Water and air resources, §§143-211 to 143-215.10.

See WATER AND AIR RESOURCES.

### Allowances, §138-5.

### America's four hundredth anniversary committee, §§143B-85, 143B-86.

See AMERICA'S FOUR HUNDREDTH ANNIVERSARY COMMITTEE.

### Archaeological advisory committee.

General provisions.

See HISTORY AND ARCHIVES.

### Art.

Art museum building commission, §§140-5.3 to 140-5.6, 143B-60, 143B-61.

See NORTH CAROLINA MUSEUM OF ART.

Arts council, §§143B-87, 143B-88.

See ARTS COUNCIL.

Commission, §§143B-54 to 143B-57.

Executive mansion fine arts committee, §§143B-79, 143B-80.

See GOVERNOR.

General provisions.

See ART.

Museum.

North Carolina museum of art, §§140-1 to 140-5.6.

See NORTH CAROLINA MUSEUM OF ART.

North Carolina School of the arts.

General provisions, §§116-64 to 116-68.

See NORTH CAROLINA SCHOOL OF THE ARTS.

## STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES—Cont'd

### Art commission, §§143B-54 to 143B-57.

See ART.

### Art museum building commission,

§§143B-58 to 143B-61.

See NORTH CAROLINA MUSEUM OF ART.

### Arts council, §§143B-87, 143B-88.

See ARTS COUNCIL.

### Atlantic states marine fisheries compact and commission, §§113-251 to 113-258.

See FISHERIES RESOURCES.

### Awards commission.

See STATE AWARDS SYSTEM.

### Bath.

Historic Bath commission, §§143B-99 to 143B-102.

See BATH.

### Blind advisory committee, §§143B-163, 143B-164.

See BLIND PERSONS.

### Blind persons.

Commission for the blind, §§111-4 to 111-35.

See BLIND PERSONS.

Governor Morehead School, §§115-321 to 115-334.

See GOVERNOR MOREHEAD SCHOOL.

Operation of vending facilities on state property, §§111-41 to 111-47.

See BLIND PERSONS.

### Board of correction.

General provisions.

See STATE PRISON.

### Board of human resources.

General provisions.

See HUMAN RESOURCES.

### Board of natural and economic resources.

General provisions.

See NATURAL AND ECONOMIC RESOURCES.

### Board of transportation, §§136-4 to 136-44.

See STREETS AND HIGHWAYS.

### Boards.

Allowances of state boards, §138-5.

Mileage.

Exceptions, §138-7.

State boards, §138-5.

Per diem of state boards, §138-5.

Exception, §138-7.

Sanitarian examiners.

Board of sanitarian examiners, §§90A-1 to 90A-13.

See SANITARIANS.

Travel expenses, §138-5.

Exceptions, §138-7.

### Boards of directors of institutions,

§§143B-173 to 143B-176.

See HUMAN RESOURCES.

**STATE DEPARTMENTS, INSTITUTIONS  
AND AGENCIES—Cont'd**

**Budget.**

General provisions, §§143-1 to 143-34.2.  
See BUDGET.

**Building contracts, §§143-128 to 143-135.4.**

See BUILDING CONTRACTS.

**Child day-care licensing board.**

General provisions, §§110-85 to 110-103.  
See DAY-CARE FACILITIES.

**Civil defense agencies, §§166-1 to 166-12.**

See CIVIL DEFENSE.

**Commerce.**

Department of commerce, §§143A-171 to 143A-185.

See COMMERCE AND BUSINESS IN STATE.

**Commission for health services, §§143B-142 to 143B-146.**

See HUMAN RESOURCES.

**Commission for mental health services, §§143B-147 to 143B-150.**

See HUMAN RESOURCES.

**Commission for the blind, §§111-4 to 111-35, 143B-157 to 143B-160.**

See BLIND PERSONS.

**Community and economic development council.**

General provisions.

See COMMUNITY AND ECONOMIC DEVELOPMENT COUNCIL.

**Community appearance commissions.**

General provisions, §§160A-451 to 160A-455.

See COMMUNITY APPEARANCE COMMISSIONS.

**Compensation.**

Per diem, §138-5.

**Compromise and settlement.**

Tort claims against state departments and agencies, §143-295.

**Conservation and development.**

Soil and water conservation districts, §§139-1 to 139-47.

See SOIL AND WATER CONSERVATION DISTRICTS.

**Contracts.**

Division of purchase and contract.

See PURCHASE AND CONTRACT.

Public building contracts, §§143-128 to 143-135.4.

See BUILDING CONTRACTS.

**Correction.**

Board of correction.

General provisions.

See STATE PRISON.

Department of correction.

General provisions.

See STATE PRISON.

**Cosmetic art examiners, §§88-1 to 88-30.**

See COSMETIC ART.

**Council for institutional boards,**

§§143B-169 to 143B-172.

See HUMAN RESOURCES.

**STATE DEPARTMENTS, INSTITUTIONS  
AND AGENCIES—Cont'd**

**Courts commission, §§7A-500 to 7A-505.**

See JUDICIAL DEPARTMENT.

**Credit union commission.**

General provisions, §143A-181.

**Crime study commission, §§143-521 to 143-526.**

See CRIME STUDY COMMISSION.

**Cultural resources.**

Department, §§143B-49 to 143B-115.

See CULTURAL RESOURCES.

**Damages.**

Tort claims against state departments and agencies, §§143-291 to 143-300.1.

See TORTS.

**Death of inmate.**

Unclaimed bodies delivered to department of human resources, §90-212.

**Department of correction.**

General provisions, §§148-2 to 148-10.

See STATE PRISON.

Youth development generally, §§134-2 to 134-29.

See YOUTH DEVELOPMENT.

**Department of cultural resources,**

§§143B-49 to 143B-115.

See CULTURAL RESOURCES.

**Department of human resources,**

§§143B-136 to 143B-196.

Blind persons, §§111-4 to 111-35.

See BLIND PERSONS.

General provisions.

See HUMAN RESOURCES.

**Department of justice, §§114-1 to 114-19.**

See DEPARTMENT OF JUSTICE.

**Department of labor, §§95-1 to 95-155.**

See LABOR.

**Department of military and veterans' affairs, §§143B-246 to 143B-253.**

See MILITARY AND VETERANS' AFFAIRS.

**Department of natural and economic resources.**

General provisions.

See NATURAL AND ECONOMIC RESOURCES.

**Department of revenue, §§143B-218 to 143B-225.**

See TAXATION.

**Department of transportation and highway safety, §§136-44.1 to 136-44.14.**

See STREETS AND HIGHWAYS.

**Developmental disabilities council,**

§§143B-177 to 143B-179.

See MENTALLY ILL.

**Division of purchase and contract.**

General provisions, §§143-48 to 143-63.1.

See PURCHASE AND CONTRACT.

**Drug authority, §§143-471 to 143-475.1.**

See DRUGS.

**Earth resources council.**

General provisions.

See EARTH RESOURCES COUNCIL.

## STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES—Cont'd

### Economic development commissions, §§158-8 to 158-15.

See ECONOMIC DEVELOPMENT COM-  
MISSIONS.

### Economic opportunity agencies.

Authority to contract with or make  
grants to eligible economic oppor-  
tunity agencies, §108-121.

### Edenton historical commission, §§143B- 95 to 143B-98.

See EDENTON HISTORICAL COMMISS-  
SION.

### Elections.

County boards of elections, §§163-30 to  
163-35.

See ELECTIONS.

State board of elections, §§163-19 to  
163-25.

See ELECTIONS.

### Employment.

Handicapped persons.

Council on employment of physically  
handicapped, §§143-283.1 to 143-  
283.8.

See HANDICAPPED PERSONS.

Discrimination against hiring prohib-  
ited, §128-15.3.

### Employment security.

Employment service division.

Openings listed by state agencies,  
§96-29.

### Eugenics commission.

See EUGENICS COMMISSION.

### Exceptions.

Meetings of governmental bodies, §§143-  
318.4, 143-318.5.

### Executive mansion fine arts committee, §§143B-79, 143B-80.

See GOVERNOR.

### Expenses.

Allowances, §138-5.

### Fines, penalties and forfeitures.

Tax supervisor.

Unlawful disclosure of information,  
§105-296, (h).

### Fish and fisheries.

Commercial and sports fisheries commit-  
tee.

General provisions.

See FISHERIES RESOURCES.

Marine fisheries commission.

General provisions.

See FISH AND FISHERIES.

### Fisheries resources.

Review commission, §113-229.

### Forestry council.

General provisions.

See FORESTS.

### Governor.

Advocacy council on children and youth,  
§§110-65 to 110-71.

See CHILD WELFARE.

## STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES—Cont'd

### Governor—Cont'd

Governor's council on employment of the  
handicapped.

See HANDICAPPED PERSONS.

### Governor Morehead school, §§115-321 to 115-334.

See GOVERNOR MOREHEAD SCHOOL.

### Handicapped persons.

Commission to study care of the aged  
and handicapped, §§143-279 to 143-  
283.

See AGED AND INFIRM.

Governor's council on employment of the  
handicapped, §§143-283.1 to 143-  
283.8, 143B-184, 143B-185.

See HANDICAPPED PERSONS.

### Highways.

Department of transportation and high-  
way safety, §§136-44.1 to 136-44.14.

See STREETS AND HIGHWAYS.

### Hillsborough.

Historic Hillsborough commission,  
§§143B-103 to 143B-106.

See HILLSBOROUGH.

### Historical commission.

General provisions, §§143B-62 to 143B-65.  
See HISTORICAL COMMISSION.

### Historic Bath commission, §§143B-99 to 143B-102.

See BATH.

### Historic properties commissions,

§§160A-399.1 to 160A-399.13.

See HISTORIC PROPERTIES COMMIS-  
SIONS.

### History and archives.

Assistance by department of cultural re-  
sources.

Procedure, §121-11.

### History generally.

Advisory commission for museum of  
natural history, §§143-370 to 143-373.

See MUSEUMS.

### Hospitals.

Medical care commission, §§143B-165 to  
143B-168.

See HOSPITALS.

### Hospitals for mentally disordered,

§§122-1 to 122-122.

See HOSPITALS FOR MENTALLY DIS-  
ORDERED.

### Hours of labor.

Employees in state institutions, §95-28.

### Housing finance agency.

General provisions, §§122A-1 to 122A-23.  
See HOUSING FINANCE AGENCY.

### Human resources.

Department, §§143B-136 to 143B-196.

See HUMAN RESOURCES.

### Inmate grievance commission.

General provisions.

See PRISONS AND PRISONERS.

## STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES—Cont'd

### Inmates of state institutions.

Death of inmate.

Lien on estate, §143-126.

Lien on patient's property.

Unpaid balance due institution, §143-126.1.

Payment of costs.

Death of inmate, §143-126.

Lien on estate, §143-126.

Lien on patient's property for unpaid balance due institution, §143-126.1.

Parental liability for payment of cost.

Care for long term patients in mental health facilities, §143-127.1.

### Inoperative boards and agencies.

Funds and other assets.

Allocation of assets to other agencies or departments, §143-268.

Cash.

Other assets converted into cash, §143-268.

Records.

Official records turned over to department of cultural resources, §143-268.

### Investigations.

State bureau of investigation, §§114-12 to 114-19.

See DEPARTMENT OF JUSTICE.

### John H. Kerr reservoir committee.

General provisions.

See JOHN H. KERR RESERVOIR.

### John Motley Morehead memorial commission, §§143B-111 to 143B-115.

See JOHN MOTLEY MOREHEAD MEMORIAL COMMISSION.

### Judicial review of decisions.

Superior courts.

Review of decisions of administrative agencies, §7A-250.

### Judicial standards commission.

General provisions, §§7A-375 to 7A-377.

See JUDICIAL STANDARDS COMMISSION.

### Justice department, §§114-1 to 114-19, 143A-49 to 143A-55.

See DEPARTMENT OF JUSTICE.

### Labor.

Employees in state institutions.

Working hours, §95-28.

Occupational safety and health act.

Safety and health programs of state agencies, §95-148.

Working hours of employees in state institutions, §95-28.

### Land and conservancy corporation.

General provisions, §§113A-135 to 113A-143.

See LAND CONSERVANCY CORPORATION.

## STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES—Cont'd

### Land policy act.

General provisions, §§113A-150 to 113A-159.

See LAND POLICY ACT.

### Leases.

Governmental property.

Sale, lease, exchange and joint use, §160A-274.

Specifications.

Advertisement, §146-25.1.

### Libraries.

General provisions, §§125-1 to 125-17.

See LIBRARIES.

Public librarian certification commission, §§143B-67 to 143B-70.

See LIBRARIES.

### Liens.

Cost of treatment and maintenance of inmates.

Patient's property for unpaid balance due institution, §143-126.1.

Inmates of state institutions to pay costs.

Cost of treatment and maintenance of inmates, §143-126.

### Limitation of actions.

Tort claims against state departments and agencies, §143-299.

### Limitations on publications, §143-169.

### Marine fisheries commission.

General provisions.

See FISH AND FISHERIES.

### Marine fisheries compact and commission, §§113-251 to 113-258.

See FISHERIES RESOURCES.

### Marine science council.

General provisions, §§143-347.1 to 143-347.5.

See MARINE SCIENCE COUNCIL.

### Meetings of governmental bodies.

Exceptions, §143-318.4.

### Mental health council, §§143B-182, 143B-183.

See MENTALLY ILL.

### Merit system.

State personnel system, §§126-1 to 126-15.

See PERSONNEL SYSTEM.

### Mileage, §138-5.

Exceptions, §138-7.

### Military and veterans' affairs.

Department, §§143B-246 to 143B-253.

See MILITARY AND VETERANS' AFFAIRS.

### Mining commission.

General provisions.

See MINES AND MINERALS.

### Motor carriers.

Exemptions from articles, §62-260.

### Motor vehicles.

Reviewing board for driver's licenses, §20-9.

## STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES—Cont'd

### Murfreesboro.

Historic commission, §§143B-107 to 143B-110.

See MURFREESBORO.

### Museums.

North Carolina museum of art, §§140-1 to 140-5.6.

See NORTH CAROLINA MUSEUM OF ART.

State museum of natural history.

Advisory commission, §§143-370 to 143-373.

See MUSEUMS.

### National park, parkway and forest development council.

General provisions.

See NATIONAL PARK, PARKWAY AND FOREST DEVELOPMENT.

### Natural and economic resources department.

General provisions.

See NATURAL AND ECONOMIC RESOURCES.

### Natural history museum.

Advisory commission, §§143-370 to 143-373.

See MUSEUMS.

### North Carolina land conservancy corporation.

General provisions, §§113A-135 to 113A-143.

See LAND CONSERVANCY CORPORATION.

### North Carolina mining commission.

General provisions.

See MINES AND MINERALS.

### North Carolina museum of art.

State art museum building commission, §§143B-58 to 143B-61.

See NORTH CAROLINA MUSEUM OF ART.

### North Carolina symphony society.

General provisions.

See NORTH CAROLINA SYMPHONY SOCIETY.

### Officers of state institutions.

Duties.

Wilfully failing to discharge duties, §14-230.

Personnel system, §§126-1 to 126-15.

See PERSONNEL SYSTEM.

Working hours of employees in state institutions, §95-28.

### Oil pollution control act of 1973, §§143-215.75 to 143-215.99.

See OIL POLLUTION CONTROL.

## STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES—Cont'd

### Parks.

National park, parkway and forest development council.

General provisions.

See NATIONAL PARK, PARKWAY AND FOREST DEVELOPMENT COUNCIL.

Parks and recreation council.

General provisions.

See PARKS.

### Parole commission.

General provisions.

See PAROLES.

### Paroles.

Board of paroles, §§148-51.1 to 148-65.2.

See PAROLES.

### Payments by inmates, §§143-117 to 143-127. See within this heading, "Inmates of state institutions."

### Penitentiary, §§148-2 to 148-95.

See STATE PRISON.

### Per diem, §138-5.

### Personal property.

Sale, lease, exchange and joint use of governmental property, §160A-274.

### Personnel system, §§126-1 to 126-15.

See PERSONNEL SYSTEM.

### Ports.

State ports authority, §§143-216 to 143-228.1.

See STATE PORTS AUTHORITY.

### Principal state departments.

Continuation, §143B-6.

### Printing.

Publications.

Limitation on scope, §143-169.

Reports.

Controls, §§143-168, 143-169.

### Prison commission.

Commission of correction, §§148-2 to 148-10.

See STATE PRISON.

### Prison department.

Department of correction, §§148-2 to 148-10.

See STATE PRISON.

### Prisons and prisoners.

Inmate grievance commission.

General provisions.

See PRISONS AND PRISONERS.

Medical treatment refused by prisoner.

Procedure, §130-191.1.

Prison labor furnished other state agencies, §148-33.

### Property.

Sale, lease, exchange and joint use of governmental property, §160A-274.

### Property tax commission, §§143B-222 to 143B-225.

See TAXATION.

### Publications.

Limitations on publications, §143-169.

**STATE DEPARTMENTS, INSTITUTIONS  
AND AGENCIES—Cont'd**

**Publications—Cont'd**

State publications furnished by secretary  
of state, §147-50.

**Public librarian certification commis-  
sion, §§143B-67 to 143B-70.**

See LIBRARIES.

**Purchase and contract.**

Divisions.

See PURCHASE AND CONTRACT.

**Real property.**

Sale, lease, exchange and joint use of  
governmental property, §160A-274.

**Records.**

Inoperative boards and agencies.

Delivered to department of cultural re-  
sources, §143-268.

**Records section.**

State prison, §§148-74 to 148-80.

See STATE PRISON.

**Recreation.**

Parks and recreation council.

General provisions.

See PARKS.

**Reorganization, §§143B-1 to 143B-253.**

Actions.

Affirmation of prior acts of abolished  
agencies, §143B-21.

Completion of unfinished business,  
§143B-23.

Affirmation of prior acts.

Abolished agencies, §143B-21.

Agency.

Continuation of agencies not enumerat-  
ed, §143B-25.

Defined, §§143A-3, 143B-3.

Agreements.

Cooperative agreements.

Authority to enter into, §143B-24.

Applicability.

Interim applicability.

Executive organization act of 1973,  
§143B-2.

Board.

Defined, §143B-3.

Boards.

Appointment of members, §143B-16.

Removal of members, §143B-16.

Budget.

Plans and reports of principal depart-  
ments as basis for budget,  
§§143A-17, 143B-10.

Preparation.

Head of departments, §143B-10.

Citation.

Executive organization act of 1973.

Short title, §§143A-1, 143B-1.

Commerce.

Department of commerce, §§143A-171  
to 143A-185.

See COMMERCE AND BUSINESS  
IN STATE.

**STATE DEPARTMENTS, INSTITUTIONS  
AND AGENCIES—Cont'd**

**Reorganization—Cont'd**

Commissions.

Administrative services to commis-  
sions, §143B-14.

Appointment, §143B-13.

Compensation of members, §143B-14.

Defined, §143B-3.

Duties.

Assignment, §143B-14.

Hearings.

Rules and regulations, §143B-18.

Investigations, §143B-17.

Management functions, §143B-14.

Obtaining from superior court, §143B-  
17.

Prohibited acts of members, §143B-13.

Qualifications of members, §143B-13.

Removal of members, §143B-13.

Rules and regulations.

General provisions, §143B-18.

Salaries of members, §143B-15.

Terms of office, §143B-13.

Vacancies.

Filling, §143B-13.

Committees.

Appointment of members, §143B-16.

Defined, §143B-3.

Removal of members, §143B-16.

Completion of unfinished business,  
§143B-23.

Constitution.

References to constitution, §143B-26.

Contracts.

Terms occurring in contracts, §143B-22.

Cooperative agreements.

Authority to enter into, §143B-24.

Councils.

Appointment of members, §143B-16.

Defined, §143B-3.

Removal of members, §143B-16.

Cultural resources department, §§143B-  
49 to 143B-115.

See CULTURAL RESOURCES.

Decisions.

Continuation of rules, regulations and  
decisions, §143B-20.

Definitions, §143B-3.

Division.

Defined, §143B-3.

Duties.

Allocation and reallocation, §§143A-8,  
143B-12.

Assignment of unassigned functions,  
§143B-8.

Enumeration of agencies.

Continuation of agencies not enumerat-  
ed, §§143A-7, 143B-25.

Principal departments, §§143A-11,  
143B-6.

Exemptions.

Edenton historical commission, §143B-  
96.

**STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES—Cont'd**  
**Reorganization—Cont'd**  
 Exemptions—Cont'd  
   Hillsborough historic commission, §143B-104.  
   Historic Bath commission, §143B-100.  
   John Motley Morehead memorial commission, §143B-112.  
   Murfreesboro historic commission, §143B-108.  
   Roanoke island historical association, §143B-93.  
 Functions.  
   Assignment of functions.  
     Head of principal departments, §143B-10.  
   Unassigned functions, §143B-8.  
 Funds.  
   Transfer of funds by governor, §§143A-16, 143B-27.  
 Goals of continuing reorganization, §143B-28.  
 Governor.  
   Authority.  
     Policy-making authority, §§143A-4, 143B-4.  
   Duties.  
     Continuation, §§143A-10, 143B-5.  
   Powers.  
     Administrative powers, §§143A-4, 143B-4.  
   Conflicts.  
     Resolution, §143B-4.  
   Continuation, §§143A-10, 143B-5.  
 Staff.  
   Immediate staff not subject to state personnel act, §§143A-10, 143B-5.  
   Transfer of funds, §§143A-16, 143B-27.  
 Head of department.  
   Appointment, §143B-9.  
   Defined, §§143A-2, 143B-3.  
   Duties, §§143A-8, 143B-10.  
   Officers and employees.  
     Appointment, §§143A-9, 143B-9.  
   Powers and duties, §143B-10.  
   Reorganization by department heads, §143B-10.  
   Salary, §§143A-9, 143B-9.  
 Higher education.  
   Defined, §143B-3.  
 Interim applicability.  
   Executive organization act of 1973, §143B-2.  
 Internal organization of departments.  
   General provisions, §§143A-8, 143B-10, 143B-12.  
 Limitations by statute and constitution, §§143A-8, 143B-12.  
 Officers and employees.  
   Appointment, §§143A-9, 143B-9.  
 Offices.  
   Principal offices, §143A-11.  
   Pending actions and proceedings, §143B-19.

**STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES—Cont'd**  
**Reorganization—Cont'd**  
 Plans.  
   Principal departments to submit annual plan to governor, §§143A-17, 143B-10.  
 Principal departments.  
   Annual reports to governor, §143B-10.  
   Continuation of functions, §143B-7.  
   Defined, §143B-3.  
   Head of department. See within this subheading, "Head of department."  
 Reports.  
   Principal departments to submit annual report to governor, §§143A-17, 143B-10.  
 Rules and regulations.  
   Continuation, §143B-20.  
 Statutes.  
   Terms occurring in statutes, §143B-22.  
 Subunits.  
   Nomenclature, §143B-11.  
**Reports.**  
   Budget, §§143-1 to 143-34.1.  
   General provisions.  
     See BUDGET.  
   Publications furnished to certain institutions and agencies, §147-50.  
**Reservoirs.**  
   John H. Kerr reservoir committee.  
     General provisions.  
       See JOHN H. KERR RESERVOIR.  
**Retirement system**, §§135-1 to 135-31.  
   See RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES.  
**Revenue.**  
   Department, §§143B-218 to 143B-225.  
   See TAXATION.  
**Roanoke island historical association**, §§143-199 to 143-204.  
   See ROANOKE ISLAND HISTORICAL ASSOCIATION.  
**Safety.**  
   Water safety council.  
     General provisions.  
       See WATER SAFETY COUNCIL.  
**Sales.**  
   Governmental property.  
     Sale, lease, exchange and joint use, §160A-274.  
   Merchandise by governmental units, §66-58.  
**Sanitary districts boards**, §§130-126 to 130-129.  
   See SANITARY DISTRICTS.  
**Schools for the deaf**, §§115-336 to 115-342.  
   See STATE SCHOOLS FOR THE DEAF.  
**Science and technology.**  
   Committee.  
     General provisions.  
       See SCIENCE AND TECHNOLOGY.

**STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES—Cont'd****Secretary of state.**

Appointments made to state boards, agencies, commissions, councils or authorities.

Filing of official appointments, §147-54.2.

Secretary to maintain journal of appointments, §147-36.

Publications furnished.

Department, bureaus, institutions and agencies, §147-50.

Reports.

Publications of state officials and department heads furnished to certain institutions, agencies, etc., §147-50.

**Sedimentation control commission.**

General provisions.

See SEDIMENTATION.

**Sickle cell syndrome.**

Council, §§143B-188 to 143B-196.

See SICKLE CELL SYNDROME.

**Sir Walter Raleigh commission, §§143B-75 to 143B-78.**

See SIR WALTER RALEIGH COMMISSION.

**Social services.**

General provisions, §§108-7 to 108-81.

See SOCIAL SERVICES.

**Social services commission, §§143B-153 to 143B-157.**

See SOCIAL SERVICES.

**Soil and water conservation commission.**

General provisions.

See SOIL AND WATER CONSERVATION DISTRICTS.

**Southern growth policies agreement, §§143-490 to 143-506.**

See SOUTHERN GROWTH POLICIES AGREEMENT.

**Standardization committee.**

Purchase and contract, §143-61.

**State budget commission, §§143-1 to 143-34.2.**

General provisions.

See BUDGET.

**State education assistance authority.**

General provisions, §§116-201 to 116-209.23.

See UNIVERSITIES AND COLLEGES.

**State library, §§125-1 to 125-11.**

See LIBRARIES.

**State library committee, §§143B-90, 143B-91.**

See LIBRARIES.

**State prison, §§148-2 to 148-95.**

See STATE PRISON.

**State schools for the deaf, §§115-336 to 115-342.**

See STATE SCHOOLS FOR THE DEAF.

**STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES—Cont'd****Statutes.**

Distribution of copies of state publications, §§147-45, 147-46.1.

**Sterilization.**

Mentally ill, §§35-36 to 35-50.

See MENTALLY ILL.

**Streets and highways.**

Department of transportation and highway safety, §§136-44.1 to 136-44.14.

See STREETS AND HIGHWAYS.

**Structural pest control committee, §106-65.23.****Subsistences, §138-5.****Superior courts.**

Judicial review of decisions.

Review of decisions of administrative agencies, §7A-250.

**Surplus property.**

Administration department.

Rescue squads.

Purchases through department, §143-49.1.

Rescue squads.

Purchases through administration department, §143-49.1.

Volunteer fire departments.

Purchases through administration department, §143-49.1.

**Symphony society, §§140-7 to 140-10.1.**

See NORTH CAROLINA SYMPHONY SOCIETY.

**Taxation.**

Tax review board.

General provisions, §105-269.2.

**Torts.**

Claims against state departments and agencies, §§143-291 to 143-300.1.

See TORTS.

**Trails.**

North Carolina trails committee.

General provisions.

See TRAILS.

**Travel allowances, §138-5.**

Exceptions, §138-7.

**Trees and timber.**

Conservation and development.

Taxation of timberland owned by state, §105-279.

Department of natural and economic resources, §113-35.

Timberland owned by department or agency.

Disposition of proceeds of sale, §105-279.

**Tryon's palace commission, §§121-20, 121-21, 143B-71, 143B-72.**

See TRYON'S PALACE.

**United States.**

Purchase from federal government, §143-129.

**Urban redevelopment commission, §§160A-500 to 160A-526.**

See MUNICIPAL CORPORATIONS.

**STATE DEPARTMENTS, INSTITUTIONS****AND AGENCIES—Cont'd****Vending facilities.**

Operation of vending facilities on state property by visually handicapped. §§111-41 to 111-47.

See BLIND PERSONS.

**Veterans' affairs commission, §§143B-**

252, 143B-253.

See VETERANS.

**Veterinary medical examiners, §§90-179**

to 90-187.12.

See VETERINARIANS.

**Waste water treatment plant operators.**

Certification commission.

General provisions.

See WASTE WATER TREATMENT PLANT OPERATORS.

General provisions, §§90A-35 to 90A-44.

See WASTE WATER TREATMENT PLANT OPERATORS.

**Water and air resources.**

General provisions, §§143-211 to 143-215.10.

See WATER AND AIR RESOURCES.

**Water quality council.**

General provisions.

See WATERS AND WATERCOURSES.

**Water safety committee.**

See WATER SAFETY COMMITTEE.

**Water safety council.**

General provisions.

See WATER SAFETY COUNCIL.

**Water treatment facility operators.**

General provisions, §§90A-20 to 90A-29.

See WATER TREATMENT FACILITY OPERATORS.

**Wildlife resources commission.**

General provisions.

See WILDLIFE RESOURCES COMMISSION.

**Working contracts.**

Public buildings, §§143-128 to 143-135.4.

See BUILDING CONTRACTS.

**Working hours, §95-28.****Youth council.**

General provisions, §§143-283.24 to 143-283.32.

See YOUTH COUNCILS ACT.

**Youth generally.**

Governor's advocacy council on children and youth.

General provisions, §§110-65 to 110-71.

See CHILD WELFARE.

**Zoological authority, §§143-171 to 143-177.3.**

See ZOOLOGICAL AUTHORITY.

**Zoological park council.**

General provisions.

See ZOOLOGICAL PARK COUNCIL.

**STATE HIGHWAY PATROL.****Accident or collision.**

Investigation of traffic accidents, §§20-49, 20-166.1.

Report and investigation.

Fees for copies, §20-166.1.

**Actions.**

Defense of members in civil actions, §20-194.

Judgments against members.

Payment, §20-194.

**Appropriation, §20-194.****Arrests.**

Power of arrest, §§20-49, 20-183, 20-188.

Without warrant, §§20-183, 20-188.

**Attorney at law.**

Defense of members in civil actions, §20-194.

**Commissioner of motor vehicles.**

Emergency use of telephones, §20-196.

**Department of motor vehicles.**

Powers and duties, §20-1.

**Electric, telephone, telegraph and power companies.**

Use of telephone lines in emergencies, §20-196.

**Emergencies.**

Use of telephone lines in emergencies, §20-196.

**Expenses, §§20-185, 20-190.**

Administration expenses, §20-194.

**Judgments.**

Judgments against members in civil actions.

Payment, §20-194.

**Law enforcement officers' death benefit act, §§143-166.1 to 143-166.7.**

See LAW ENFORCEMENT OFFICERS' DEATH BENEFIT.

**Motor vehicles.****Arrests.**

Power of arrest, §§20-49, 20-183, 20-188.

Color of vehicle, §§20-190, 20-190.2.

Enforcement of speed regulations, §20-141, (b1).

Unmarked vehicles.

Signs on highway showing, §20-190.2.

**Powers and duties, §§20-183, 20-188.**

Additional duties, §20-188.

**Arrests.**

State-wide jurisdiction to make arrests, §20-188.

Generally, §20-188.

Police authority, §20-188.

Speed restrictions.

Enforcement of minimum speeds, §20-141, (b1).

**Radio and television.**

State-wide radio system authorized, §20-196.

**STATE HIGHWAY PATROL—Cont'd****Retirement system.**

General provisions, §§135-1 to 135-31.

See RETIREMENT SYSTEM FOR  
TEACHERS AND STATE EM-  
PLOYEES.

**State bureau of investigation, §§114-12  
to 114-19.**

See DEPARTMENT OF JUSTICE.

**Streets and highways.**

Generally, §§136-4 to 136-155.

See STREETS AND HIGHWAYS.

**Telephones.**

Use of telephone lines in emergencies,  
§20-196.

**Warrants.**

Arrest without warrant, §20-188.

Service of warrants, §§20-49, 20-188.

**Weapons.**

Purchase of revolvers by active members,  
§20-187.2.

Service revolver of deceased or retiring  
members, §20-187.2.

**Workmen's compensation act, §20-185.**

Compensation rates for total incapacity,  
§97-29.

Partial incapacity, §97-30.

**STATE HIGHWAY SYSTEM.**

**General provisions, §§136-4 to 136-155.**

See STREETS AND HIGHWAYS.

**STATE LIBRARY, §§125-1 to 125-11.**

See LIBRARIES.

**STATE OFFICERS.**

**General provisions, §§128-1 to 128-41,  
147-1 to 147-89.**

See STATE DEPARTMENTS, INSTITU-  
TIONS AND AGENCIES.

**STATE PORTS AUTHORITY.****Eminent domain.**

General provisions, §143-220.

**STATE PRISON.****Accomplices and accessories.****Escape.**

Assisting escape from state prison,  
§148-45.

**Additional facilities.**

Authorized, §148-37.

**Board of correction.**

Appointment of members, §143B-265.

Compensation, §143B-265.

**Duties.**

Generally, §143B-265.

Expenses, §143B-265.

Meetings, §143B-265.

Members, §143B-265.

Quorum, §143B-265.

Responsibilities.

Generally, §143B-265.

Services, §143B-265.

**Board of paroles, §§148-51.1 to 148-65.2.**

See PAROLES.

**STATE PRISON—Cont'd****Bonds, surety.**

Employees receiving or collecting money,  
§148-2.

**Buildings.**

Additional facilities.

Authorized, §148-37.

**Camps.**

Prison camps for youthful and first term  
offenders.

Facilities and programs for youthful of-  
fenders, §§148-49.1 to 148-49.9. See  
within this heading, "Youthful of-  
fenders."

**Central prison at Raleigh.**

Sentencing prisoners to central prison,  
§148-28.

Youthful offenders.

Transferred to, §148-28.

**Citizenship.**

Restoration of citizenship, §§13-1 to 13-4.  
See CITIZENSHIP.

**Commissioner of correction.**

State farm operations commission,  
§§106-26.7 to 106-26.12.

See AGRICULTURE.

**Contracts.**

Employment of prisoners, §148-26.

Secretary of correction.

Contractual arrangements, §148-37.

**Corporal punishment of prisoners.**

Prohibited, §148-20.

**Correction.**

Board of correction. See within this head-  
ing, "Board of correction."

Department of correction. See within this  
heading, "Department of correction."

**Counties.**

County prisoners.

Contractual arrangements, §148-37.

**Death.**

General provisions.

See DEATH.

Investigation of death of convicts, §148-  
25.

Unclaimed bodies delivered to depart-  
ment of human resources, §90-212.

**Definitions.**

Escape, §148-45.

Youthful offenders, §148-49.2.

**Department of correction.**

Additional facilities.

Authorized, §148-37.

Aftercare supervision.

Function of department, §143B-262.

Bond of employees, §148-2.

Citizenship.

Restoration of citizenship, §§13-1 to  
13-4.

See CITIZENSHIP.

**Contracts.**

Public building contracts.

When law not applicable to depart-  
ment of correction, §143-134.

**STATE PRISON—Cont'd****Department of correction—Cont'd**

- Correctional officers.
- Assaults upon officers, §14-33.
- Creation, §143B-260.
- Department of social rehabilitation and control.
  - Transfer of powers to department of correction, §143B-262.

**Detention.**

- Function of department, §143B-262.

**Duties.**

- Generally, §143B-261.

**Elections.**

- Political activities prohibited, §148-52.1.

**Employees.**

- Elections.
  - Prohibited political activities, §148-52.1.

**Executive head.**

- Commissioner of correction, §148-1, (e).
- General provisions. See within this heading, "Commissioner of correction."

**Executive organization act of 1973.**

- Interim applicability, §143B-2.

**Functions.**

- Generally, §143B-262.

**Head of department.**

- Secretary of correction, §143B-263.

**Health services.**

- Prescribed standards, §148-19.

**Laundry facilities, §148-8.1.****Organization, §143B-264.****Parole.**

- Function of department, §143B-262.

**Paroles.**

- Cooperation of prison and parole officials and employees, §148-64.

**General provisions.**

See PAROLES.

**Rehabilitation of adult offenders and juvenile delinquents.**

- Function of department, §143B-262.

**Secretary of correction.**

- Head of department, §143B-263.

**Secretary of correction. See within this heading, "Secretary of correction."****State bureau of investigation.**

- Assistance to department, §114-14.

**State farm operations commission, §§106-26.7 to 106-26.12.**

See AGRICULTURE.

**Discharge.**

- Indeterminate sentences, §148-42.

**Employees.**

- Bonds, surety.

- Collecting and receiving moneys, §148-2.

- Control by secretary of correction, §148-4.

- Hours of labor, §95-28.

- Peace officers, §148-4.

- Powers, §148-4.

**STATE PRISON—Cont'd****Employees—Cont'd**

- Transfer of prisoners from place to place, §148-4.

**Escape, §§14-266 to 14-268.**

- Definition, §148-45.

**Extradition.**

- Control and custody of fugitives from justice, §148-4.

**Funds.**

- Prison enterprises fund.

- Creation, §148-2.

- Supervision by governor, §148-2.

- Use, §148-2.

- Revolving fund from inmate welfare funds used for loans to prisoners, §148-18.

**Health.**

- Health services, §148-19.

- Supervision of prisons, jails and camps by department of human resources, §148-10.

**Highways.**

- Prisoners on roads, §§162-45 to 162-49.
- See STREETS AND HIGHWAYS.

**Hours of labor.**

- Employees, §95-28.

**Indebtedness.**

- Board of transportation not to assume, §148-49.

**Infants.**

- General provisions.

See INFANTS.

- Youthful offenders, §§148-49.1 to 148-49.9. See within this heading, "Youthful offenders."

**Inmate grievance commission.**

- General provisions.

See PRISONS AND PRISONERS.

**Laundries.**

- Services for state agencies, §148-8.1.

**Law enforcement officers' death benefit act, §§143-166.1 to 143-166.7.**

- See LAW ENFORCEMENT OFFICERS' DEATH BENEFIT.

**Money and earnings.**

- Supervision, §148-2.

**Municipal corporations.**

- Municipal prisoners.

Contractual arrangements, §148-37.

**Parole commission.**

- General provisions.

See PAROLES.

**Physicians and surgeons.**

- Tuberculosis.

Physician at state prison to report, §131-86.

**Prisoners.**

- Allowances.

Paroled prisoner, §148-60.1.

- Citizenship.

Restoration of citizenship, §§13-1 to 13-4.

See CITIZENSHIP.

**STATE PRISON—Cont'd**

**Prisoners—Cont'd**

- Classification, §148-12.
  - By secretary of correction, §148-36.
  - Youthful offenders, §148-49.5.
- Control and custody, §148-4.
  - When hired by departments of state, §§148-4, 148-6.
- Corporal punishment.
  - Prohibited, §148-20.
- Custody, §§148-4, 148-6.
- Death.
  - Investigation by secretary, §148-25.
- Delivery to central prison, §§148-28, 148-29.
- Discharge.
  - Extend limits of place of confinement.
    - Grounds, §148-4.
  - Indeterminate sentences, §148-42.
  - Youthful offenders, §§148-49.8, 148-49.9.
- Examination.
  - Assignment to work, §148-19.
- Extend limits of place of confinement, §148-4.
- Federal, county and city prisoners.
  - Contractual arrangements, §148-37.
- Health generally.
  - Sanitary and hygienic care of prisoners, §148-10.
- Health services.
  - General provisions, §148-19.
  - Prisoners examined for assignment to work, §148-19.
- Indeterminate sentences, §148-42.
- Loans.
  - General provisions, §148-18.
- Mentally disordered criminals, §§122-1 to 122-122.
  - See HOSPITALS FOR MENTALLY DISORDERED.
- Mentally ill.
  - Mentally ill criminals, §§122-83 to 122-91.
    - See HOSPITALS FOR MENTALLY DISORDERED.
  - Sterilization, §§35-36 to 35-50.
    - See MENTALLY ILL.
- Paroles, §§148-51.1 to 148-65.2.
  - General provisions.
    - See PAROLES.
- Religious services, §148-24.
- Segregation.
  - Generally, §148-36.
- Self-inflicted injury.
  - Medical treatment.
    - Procedure when consent is refused by prisoner, §130-191.1.
- Transportation.
  - Uniform civil process fees, §7A-311.
- Treatment.
  - Secretary of correction to regulate, §148-36.
  - Youthful offenders, §148-49.7.

**STATE PRISON—Cont'd**

**Prisoners—Cont'd**

- Tuberculosis.
  - Sanatorium for tubercular prisoners, §§131-84 to 131-89.
    - See TUBERCULOSIS.
  - Youthful offenders, §§148-49.1 to 148-49.9.
    - See within this heading, "Youthful offenders."
- Prison regulations, §148-4.**
  - Classification of prisoners, §148-12.
    - Felonies, §148-12.
  - Corporal punishment.
    - Prohibited, §148-20.
  - Death of convicts.
    - Secretary to investigate, §148-25.
  - Examination.
    - Prisoners examined for assignment to work, §148-19.
  - Health services.
    - Standards prescribed by department of correction, §148-19.
  - Religious services, §148-24.
  - Secretary of correction.
    - Control classification and operation of prison facilities, §148-36.
- Prisons and prisoners.**
  - General provisions.
    - See PRISONS AND PRISONERS.
- Property.**
  - Managed by secretary of correction, §148-5.
- Quorum.**
  - Board of correction, §143B-265.
- Records section.**
  - Administration.
    - Under control and direction of secretary of correction, §148-74.
  - Established, §148-74.
  - Generally, §§148-74 to 148-80.
  - Reports.
    - By secretary of correction, §148-78.
- Release.**
  - Youthful offenders, §148-49.8.
    - Supervision, §148-49.9.
- Religious societies.**
  - Religious services.
    - Generally, §148-24.
- Reports.**
  - Records section.
    - By secretary of correction, §148-78.
- Rewards.**
  - Recapture of escaped prisoners, §148-41.
- Roads.**
  - Public roads.
    - Prisoners on roads, §§162-45 to 162-49.
      - See STREETS AND HIGHWAYS.
- Sales.**
  - By governmental units, §66-58.
- Secretary of correction.**
  - Appeals.
    - Custody of convicted persons not released on bail, §15-183.
  - Classification and operation of prison facilities, §148-36.

**STATE PRISON—Cont'd****Secretary of correction—Cont'd**

Conduct of affairs of prison system,  
§148-5.

Contracts.

Arrangements, §148-37.

Control and custody of prisoners, §184-4.

Death of convicts.

Investigation, §148-25.

Drunkenness.

Public drunkenness.

Commitment to secretary, §14-335.

Health services.

Requirements, §148-19.

Indeterminate sentences.

Powers as to, §148-42.

Manage prison property, §148-5.

Medical treatment refused by prisoner.

Determination of procedure, §130-191.1.

Parole commission.

Cooperation of prison and other officials, §148-64.

Reports.

Record section, §148-78.

Sick prisoners.

Provide minister at prison hospital,  
§148-24.

**Sentence and punishment.**

Central prison.

Sentencing of prisoners to central  
prison, §148-28.

Indeterminate sentences, §148-42.

Youthful offenders.

General provisions as to youthful offenders, §148-49.4.

**Sheriffs.**

Delivery of prisoners to prison, §§148-28,  
148-29.

**State departments, institutions and agencies.**

Employment of prisoners.

Contracts, §148-26.

Hiring of prisoners.

Control and custody, §148-4.

Laundry facilities, §148-8.1.

Prison labor furnished other state agencies, §148-33.

Control and supervision by custodial agent, §148-33.

**Sterilization.**

Mentally ill, §§35-36 to 35-50.

See MENTALLY ILL.

**Streets and highways.**

Prisoners on roads, §§162-45 to 162-49.

See STREETS AND HIGHWAYS.

**Supervision.**

Health.

Department of human resources,  
§148-10.

**Suspension of sentence and probation.**

Commitment to state prison, §15-200.

**Tuberculosis.**

Sanatorium for tubercular prisoners,  
§§131-84 to 131-89.

See TUBERCULOSIS.

**STATE PRISON—Cont'd****United States.**

Federal prisoners.

Contractual arrangements, §148-37.

**Work.**

Assignment to work.

Physical and mental examination of  
prisoner, §148-19.

Control and custody, §148-4.

Control of prisoners.

Work release privileges, §148-33.1.

Earnings.

Regulations.

Work release privileges, §148-33.1.

Escapes, §148-45.

Examination.

Prisoners examined physically and  
mentally for assignment to work,  
§148-19.

Hours of labor of employees, §95-28.

Labor furnished other state agencies.

Supervision and control by custodial  
agent, §148-33.

Laundry facilities, §148-8.1.

Money and earnings.

Regulations, §148-2.

Prisoners on roads, §§162-45 to 162-49.

See STREETS AND HIGHWAYS.

Release privileges.

Escape, §148-45.

Sentencing, quartering and control of  
prisoners with work release privi-  
leges, §148-33.1.

Sale of merchandise, §66-58.

Self-inflicted injury.

Medical treatment.

Procedure when consent is refused  
by prisoner, §130-191.1.

Sentencing of prisoners to central prison,  
§148-28.

Sentencing, quartering and control of  
prisoners.

Work release privileges, §148-33.1.

State agencies.

Labor furnished other state agencies,  
§148-33.

Laundry facilities for state agencies,  
§148-8.1.

**Youthful offenders, §§148-49.1 to 148-49.9.**

Central prison at Raleigh.

Transfer youthful offenders to central  
prison, §148-28.

Classification studies.

Generally, §148-49.5.

Committed youthful offender.

Defined, §148-49.2.

Definitions, §148-49.2.

Health.

Supervision by department of human  
resources, §148-10.

Placement, §148-49.6.

Purpose of article, §148-49.1.

Release, §148-49.8.

Supervision of released offenders,  
§148-49.9.

**STATE PRISON—Cont'd****Youthful offenders—Cont'd**

Sentence and punishment.

Generally, §148-49.4.

Treatment.

Generally, §148-49.7.

**STATE SCHOOL FOR THE BLIND.****General provisions**, §§115-321 to 115-334.

See GOVERNOR MOREHEAD SCHOOL.

**STATE SCHOOLS FOR THE DEAF.****Board of directors**, §§143B-173 to 143B-176.

See HUMAN RESOURCES.

**Council for institutional boards**,

§§143B-169 to 143B-172.

See HUMAN RESOURCES.

**Counties.**

Arrangements for joint water supply, lighted areas, sewage facilities, etc., §115-342.

**Courses of study.**

General provisions, §115-340.

**Death of inmate.**

Unclaimed bodies delivered to department of human resources, §90-212.

**Department of human resources.**

Ordinances, §122-16.

Transfer to department, §143B-138.

**Establishment**, §115-336.**Incorporation**, §115-336.**Location**, §115-336.**Maintenance.**

Generally, §115-336.

**Municipal corporations.**

Arrangements for joint water supply, lighted areas, sewage facilities, etc., §115-342.

**Name**, §115-336.**Nonresidents.**

Admission of nonresident pupils, §115-340.

**Ordinances.**

Power of department of human resources, §122-16.

**Police.**

Appointment, §122-33.

Oath, §122-34.

Powers and duties, §§122-23, 122-33.

**Pupils.**

Admission, §115-340.

Courses of study, §115-340.

Education, §115-340.

Free tuition and maintenance.

Bona fide citizens or residents, §115-340.

Qualifications, §115-340.

**Sale of merchandise by governmental units**, §66-58.**Streets and highways.**

Roads and streets within grounds.

Construction and maintenance by state, §136-18, (25).

**STATE SCHOOLS FOR THE DEAF—**

Cont'd

**Teachers and agents.**

Training program.

Provided by board of directors, §115-340.

**Transfer to department of human resources**, §143B-138.**Vocational and technical training program.**

Provided by board of directors, §115-340.

**Water supply, lighting and sewage arrangements.**

Agreements with municipalities or counties, §115-342.

**STATE SYMPHONY SOCIETY.****General provisions**, §§140-7 to 140-10.1.

See NORTH CAROLINA SYMPHONY SOCIETY.

**STATE TREASURER.****Absentee insurance fund**, §28C-19.**Appropriations**, §§143-23.1, 143-25.

Drawing money requires appropriations, Const. N. C., art. V, §7.

**Budget.**

Advisory budget commission.

Requirements for state treasurer, §143-4.

**Compensation.**

Salary, §147-65; Const. N. C., art. III, §9.

**Drawing money requires appropriations**, Const. N. C., art. V, §7.**Election**, Const. N. C., art. III, §7, (1), (3); art. VI, §5.

Date of election, §163-1.

**Estates of missing persons.**

Absentee insurance fund, §28C-19.

**Franchise tax.**

Public service companies.

Distribution to municipalities, §§105-116, 105-120.

**Funds.**

Absentee insurance fund, §28C-19.

**Governor Morehead school.**

Ex officio treasurer of institution, §115-330.

**Hospitals for the mentally ill**, §§122-1 to 122-122.

See HOSPITALS FOR MENTALLY DISORDERED.

**Housing finance agency.**

Annual reports of agency, §122A-16.

**Investments.**

State library, §125-2, (3).

**Libraries.**

Investments, §125-2, (3).

**Local government finance.**

Chairman of commission, §159-3, (a).

Member of commission, §159-3, (a).

**Militia**, §127-80.

Payment of funds to property and fiscal officer, §127-16.

**STATE TREASURER—Cont'd****Moneys.**

Tryon's palace.

Depository of all moneys, §121-14.

**North Carolina art society.**

Ex officio member of board of directors, §143B-89.

**Payments.**

Tennessee Valley authority.

In lieu of taxes.

Duty as state treasurer, §§105-461, 105-462.

**Prison enterprises fund, §148-2.****Public utilities.**

Franchise tax.

Distribution to municipalities, §§105-116, 105-120.

**Records.**

Copies of official writings.

Evidence, §8-34.

**Salary, §147-65; Const. N. C., art. III, §9.****Taxation.**

General provisions, §§105-1 to 105-474.

See TAXATION.

Intangible personal property tax.

Disposition and distribution of taxes collected, §105-213.

**Tax review board.**

Member of board, §105-269.2.

**Tryon's palace.**

Depository of all moneys, §121-14.

Designation as treasurer of commission, §121-20.

**Tuberculosis.**

Treasurer of Western North Carolina hospital, §131-73.

**STATE UNIVERSITY.****General provisions, §§116-1 to 116-44.1.**

See UNIVERSITY OF NORTH CAROLINA.

**STATISTICS.****Cancer control program.**

Tabulation of records, §130-183.

**Gasoline tax.**

Preparation and publication of statistics, §105-256.

**Health.**

Vital statistics, §§130-36 to 130-73.

See VITAL STATISTICS.

**Income tax.**

Preparation and publication of statistics, §105-256.

Publicity, §105-259.

**Labor.**

Occupational safety and health act, §95-144.

**Publicity, §105-259.****Taxation.**

Publication of statistics, §105-256.

Secrecy required of officials, §105-259.

**Vital statistics, §112-37.**

General provisions, §§130-36 to 130-73.

See VITAL STATISTICS.

**STATUTES.****Blue sky law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**Capital issues law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**Clerks of court.**

Curative statutes, §31-31.1. See within this heading, "Curative statutes."

Publications furnished, §§147-45, 147-46.1.

**Codification.**

Fisheries resources.

Regulations of commission, §113-221.

**Constitutional provisions.**

General laws.

Effect of uniform general law requirement, Const. N. C., art. XIV, §3.

Special local and private laws, Const. N. C., art. II, §24.

Effect of uniform general law requirements on judiciary department, Const. N. C., art. XIV, §3.

**Taxation.**

Acts levying taxes shall state objects, etc., Const. N. C., art. V, §5.

**Curative statutes.**

Affidavits.

Validation of instruments which do not contain readable impression of notary's name, §10-15.

Banks and banking.

Conveyances, §47-41.

Birth, death or marriage certificates.

Validation, §§130-53, 130-55.

Clerks of court.

Acts of deputy clerks validated, §31-31.1.

Conveyances.

Banks, §47-41.

Married women.

Certain instruments affecting married woman's title not executed by husband validated, §39-7.1.

Validation of instruments which do not contain readable impression of notary's name, §10-15.

Deeds.

Acknowledgments.

Validation of acknowledgment wherein expiration of notary's commission erroneously stated, §10-14.

Validation of instruments which do not contain readable impression of notary's name, §10-15.

Defaults.

Removal of cloud from title to real estate.

Validation of judgment by clerk, §1-217.2.

Deputy clerks.

Validation of acknowledgments, etc., by deputy clerks of superior court, §31-31.1.

**STATUTES—Cont'd****Curative statutes—Cont'd**

Divorce.

Judgments or decrees validated, §50-8.

Husband and wife.

Contracts between husband and wife where wife is not privately examined, §52-8.

Judgments.

Removal of cloud from title to real estate.

Validation of final judgment by clerk, §1-217.2.

Married persons.

Certain instruments affecting married woman's title not executed by husband validated, §39-7.1.

Mortgages and deeds of trust.

Substituted trustees, §§45-14, 45-18.

Notary public, §§10-11 to 10-17.

See PROBATE AND REGISTRATION.

Register of deeds.

Acts of assistant and deputy registers of deeds.

Failure to execute instruments in the name of the register of deeds, §161-29.

**Date of statutes.**

Corporations.

See CORPORATIONS.

**Definitions.**

General law, Const. N. C., art. XIV, §3.

**Education.**

Publications furnished institutions of learning, §§147-45, 147-46.1.

**General laws.**

Effect of uniform general law requirement, Const. N. C., art. XIV, §3.

**Judges.**

Publications furnished, §147-45.

**Libraries.**

Department of cultural resources.

Copies of laws for use of members of general assembly, §125-2, (7).

**Local government finance.**

General provisions, §§159-1 to 159-182.

See LOCAL GOVERNMENT FINANCE.

**Municipal corporations.**

Statutory references deemed amended to conform to chapter, §160A-5.

**Naturalization.**

Citizenship, §§13-1 to 13-4.

See CITIZENSHIP.

**Secretary of state.**

Distribution.

Governor may delete from list of recipients, §147-45.

Public laws and other state publications, §§147-45, 147-46.1.

**Securities law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**STATUTES—Cont'd**

**Special, local and private laws, Const. N. C., art. II, §24.**

General law.

Effect of uniform general law requirements on judiciary department, Const. N. C., art. XIV, §3.

**State departments, institutions and agencies.**

Distribution of copies of state publications, §§147-45, 147-46.1.

**Streets and highways.**

Digest of traffic laws, §§20-212 to 20-215.

**Taxation.**

Acts levying taxes shall state objects, etc., Const. N. C., art. V, §5.

**Universities and colleges.**

Publications furnished institutions of learning, §§147-45, 147-46.1.

**University of North Carolina.**

Publications furnished institutions of learning, §§147-45, 147-46.1.

**Validating statutes.** See within this heading, "Curative statutes."

**STEALING.**

**Receiving stolen goods, §§14-71 to 14-73.1.**

See RECEIVING STOLEN GOODS.

**STERILIZATION.**

**Mentally ill, §§35-36 to 35-50.**

See MENTALLY ILL.

**STERILIZATION OPERATIONS.**

**Divorce and alimony.**

Effect of divorce, §90-271.

**Husband and wife.**

Request of spouse, §90-271.

**Infants.**

Request for operation.

Married person, §90-271.

**Lawful operations, §90-271.**

**Mentally ill.**

Sterilization of persons mentally defective.

See MENTALLY ILL.

**Nature of operation, §90-271.**

**Physicians and surgeons.**

Explanation of operation, §90-271.

**Request for operation.**

Time for request, §90-271.

Who may request, §90-271.

**Spouse.**

Request by spouse of person, §90-271.

Persons excepted from request, §90-271.

Time for request, §90-271.

**Time.**

Request for operation, §90-271.

**STIPULATIONS.**

**Administrative procedure, §150A-31.**

**Injunctions.**

Stipulations as to judge to hear, §1-495.

**STOCK AND STOCKHOLDERS.**

**Corporations**, §§55-1 to 55-175.

See CORPORATIONS.

**Municipal corporations.**

Sale of stocks, bonds and other securities,  
§160A-276.

**Principal and income act of 1973**, §§37-16 to 37-40.

See PRINCIPAL AND INCOME ACT OF 1973.

**STONE.****Emerald.**

Designated state stone, §145-8.

**State stone.**

Emerald designated, §145-8.

**STONEWALL JACKSON MEMORIAL FUND.****Department of cultural resources.**

Transfer of fund to department, §143B-51.

**STONEWALL JACKSON SCHOOL.**

**Administered and managed by department of correction**, §134-2.

**Department of correction.**

General provisions, §§134-2 to 134-29.

See YOUTH DEVELOPMENT.

**Designation**, §134-2.

**STORAGE.****Motor vehicles.**

Lien for storage charges, §20-77.

Overloaded vehicle, §20-96.

**Service stations.**

Unauthorized vehicles.

Removal from gasoline service station premises, §20-162.3.

**Tangible personal property.**

Sales and use tax, §§105-164.1. to 105-164.44.

See SALES AND USE TAX.

**Taxation.**

Property classified and excluded from tax base, §105-275.

Property classified for taxation at reduced rate, §105-277.

**Use tax**, §§105-164.1. to 105-164.44.

See SALES AND USE TAX.

**STREAMS.**

**Floodway regulations**, §§143-215.51 to 143-215.61.

See WATER AND AIR RESOURCES.

**STREETCARS.****Motor carriers.**

Exemptions from article, §62-260.

**Taxation.**

Franchise tax, §105-116.

Schedule, §105-116.

Transportation of passengers for hire,  
§105-120.1.

Privilege tax, §105-116.

Transportation of passengers for hire,  
§105-120.1.

**STREETS AND HIGHWAYS.****Abandonment.**

Change of highway system, §§136-45 to 136-64. See within this heading,  
"State highway system."

Closing of roads by county.

Appeals.

From commissioners, §153A-241.

Procedure, §153A-241.

Notice.

Numbered highways, §136-55.

Numbered highways.

Notice, §136-55.

**Accounts and accounting.**

Board of transportation, §136-10.

**Actions.**

Change of state highway system.

No court action against board of transportation, §136-59.

County public roads.

Authority in board, §136-51.

Settlement of controversies between board and contractors, §136-29.

**Adjoining landowners.**

Abandonment of state highway.

Notice to property owners, §136-55.1.

Surplus material derived from grading to be made available to adjoining landowners, §136-19.1.

Test drilling or boring.

Upon right of way.

Authorization of owner or person in charge of land from which highway easement is located, §136-102.2.

**Administrative districts.**

Establishment, §136-15.

**Administrator of highways.**

Adjustment of claims, §136-29.

Administrative officer of department of transportation and highway safety,  
§136-4.

Appointment.

By board of transportation, §136-4.

Bidding requirements.

Emergency determination by administrator, §136-28.1.

Contractor.

Filing of contractor's claim with administrator of highways, §136-29.

Duties.

Generally, §136-4.

Powers.

Generally, §136-4.

Salary, §136-4.

**Advertisements.**

Letting of contracts to bidders, §136-28.1.

Exceptions, §136-28.1.

Outdoor advertising control act, §§136-126 to 136-140.

See BILLBOARDS.

Prohibited in highway right of way,  
§105-86.

Removal by board of transportation,  
§105-86, (h).

**STREETS AND HIGHWAYS—Cont'd**

**Aeronautics.**

**Airports.**

- Connection of roads with airports,  
§136-18, (14).
- Powers of board of transportation as to  
airports and aircraft landing areas,  
§136-18, (14), (22).

**Flight strips.**

- Powers of board, §136-18, (18).

**Alteration.**

**Change of location.**

- State highway system, §§136-45 to  
136-64. See within this heading,  
"State highway system."

**Animals.**

- Disposition of dead animals, §136-18, (21).
- Notification of owner, §136-18, (21).
- Signs for protection of cattle, §136-33.1.

**Answers.**

**Eminent domain proceedings by board of  
transportation.**

- Service on board, §136-106.
- Time for filing, §136-107.

**Appeals.**

- Bridge and ferry charges, §136-86.
- Closing of streets and roads by counties.  
Appeal from commissioner, §153A-241.
- County commissioners.  
Appeal from decision of board to gover-  
nor, §136-64.
- Closing of streets or roads by  
commissioners, §153-9, (17).
- Eminent domain proceedings by board of  
transportation, §136-119.
- Settlement of controversies between  
board and contractors, §136-29.

**Appropriations.**

- Municipal corporations.  
Maintenance of municipal streets,  
§§136-41.1, 136-41.2.
- State highway fund.  
Weighing stations, §20-183.9.

**Assistant attorneys general.**

- Assignment to department of transporta-  
tion and highway safety, §114-4.2.

**Attorney general.**

- Assistant attorneys general and staff  
may be assigned to department of  
transportation and highway safety, .

**Audits.**

- Board of transportation, §136-10.

**Barriers.**

- Injuries to barriers, §136-26.

**Beauty.**

- Beautification of highways.  
Funds.  
Personalized registration plate fund,  
§20-81.3.
- Preservation of scenic beauty, §§136-122  
to 136-125. See within this heading,  
"Preservation of scenic beauty."

**Benefits.**

- Eminent domain, §136-52.

**STREETS AND HIGHWAYS—Cont'd**

**Bermuda grass.**

- Use restricted, §136-18.1.

**Bicycles.**

- Bicycle and bikeway act.  
General provisions.  
See BICYCLES.

**Billboards.**

- Outdoor advertising control act, §§136-  
126 to 136-140.  
See BILLBOARDS.

**Board of transportation.**

**Actions.**

- No court action against board to deter-  
mine location, etc., of state high-  
ways, §136-59.

**Adjoining states.**

- Agreements with adjoining states,  
§136-18, (23).

**Adjustment of claims by contractors,  
§136-29.**

**Advertising.**

- Outdoor advertising.  
Removal of certain signs and adver-  
tisements, §105-86, (h).

**Airport or aircraft landing area.**

- Powers as to, §136-18, (22).

**Appeals.**

- Bridge and ferry charges, §136-86.
- Settlement of controversies between  
board and contractors, §136-29.

**Appointment, §143A-98.1.**

**Archaeological objects.**

- Expenditure of funds on objects on  
highway right of way, §136-42.1.

**Audits.**

- Annual audit, §136-10.
- Report to general assembly, §136-10.

**Bidding required.**

- Emergency determination by chair-  
man, §136-28.1.
- Succession of powers and duties,  
§143A-99.

**Building contracts.**

- Application of law, §143-134.
- Cemetery entrances, §136-18, (20).

**Chairman, §143A-98.1.**

**Bidding requirements.**

- Emergency determination by chair-  
man, §136-28.1.

**Traffic safety authority.**

- Member of authority, §143-392.

**Claims against state departments and**

- agencies, §§143-291 to 143-300.1.

**See TORTS.**

**Closing streets and alleys under control  
of board.**

- Consent of board required, §160A-299,  
(e).

**Composition, §143A-98.1.**

**Contractors.**

- Malfesance of contractors, §136-13.
- Settlement of controversies between  
board and contractors, §136-29.

**STREETS AND HIGHWAYS—Cont'd****Board of transportation—Cont'd**

## Contracts.

Adjoining states.

Agreements with adjoining states,  
§136-18, (23).

Adjustment of claims, §136-29.

Building contracts.

Application of law, §143-134.

Letting contracts to bidders, §§136-28.1  
to 136-28.3. See within this heading,  
"Contracts."

Powers of commission, §136-18, (u).

Control and maintenance, §136-18, (u).

Controlled-access highways, §§136-89.48  
to 136-89.58. See within this heading,  
"Controlled-access highways."Cooperation with other states and federal  
government, §136-35.

## Counties.

Solid waste disposal facilities.

Cooperation of board with counties  
in establishing and operating,  
§153A-291.

Creation, §143A-98.1.

## Crossings.

Elimination of grade crossings, §§136-  
18, (11), 136-20.Dam safety law, §§143-215.23 to 143-  
215.37.

See DAMS.

Department of transportation and high-  
ways safety. See within this heading,  
"Department of transportation and  
highway safety."

Digest of traffic laws, §§20-212 to 20-215.

Drainage across public or private ways.

Duty of board, §156-88.

## Duties.

Generally, §§143A-98.1, 156-88.

## Easements.

Deeds of easements.

Recordation required, §47-27.

Elections or political action.

Use of position to influence, §136-13.1.

## Eligibility.

Members not eligible for employment  
by department, §136-14.

## Eminent domain.

Proceedings by, §§136-103 to 136-121.

See within this heading, "Eminent  
domain."

## Employees.

Malfeasance of employees, §136-13.

## Employment.

Members not eligible for employment  
by department, §136-14.

## Federal-aid acts.

Powers of board to comply with provi-  
sions of, §136-44.2.

Ferries, §§136-82 to 136-89.

See FERRIES.

## Fire insurance.

Fund to pay administrative expenses,  
§58-190.**STREETS AND HIGHWAYS—Cont'd****Board of transportation—Cont'd**

Functions, §143A-98.1.

Garbage collection containers.

Location by counties and municipali-  
ties, §136-18.3.

Governmental property.

Sale, lease, exchange and joint use,  
§160A-274.

Heavy-traffic roads.

Designation, §20-116.

Historic spots.

Markers, §§136-42.2, 136-42.3.

Junkyard control act.

General provisions, §§136-141 to 136-  
155.

See JUNKYARD CONTROL.

Light-traffic roads.

Designation, §20-116.

Maintenance program.

Board approval of department's annual  
maintenance program, §136-44.3.

Malfeasance of board members, §136-13.

Mandamus.

Use, §136-18, (14).

Materials.

Condemnation, §136-19.

Provision for road materials, §§136-18,  
(1), (3), 136-19.

## Members.

Board members to represent entire  
state, §136-17.2.

Election or political action.

Use of position to influence, §136-  
13.1.Members not to have other employ-  
ment in connection with depart-  
ment, §136-14.

## Sales.

Not to sell supplies to department,  
§136-14.

## Motor vehicles.

Speed regulations, §§20-141, 20-144,  
20-145.

## Municipal corporations.

Board authorized to furnish road equip-  
ment to municipalities, §136-34.Streets under authority of board,  
§160A-297.

Officers, §143A-98.1.

Ordinances, §136-18, (5).

Outdoor advertising control act.

General provisions, §§136-126 to 136-  
140.

See BILLBOARDS.

## Penalties.

Malfeasance of board members, etc.,  
§136-13.

Profiting from official position, §136-14.

Pipelines, §136-18, (10).

## Policies.

Board to formulate general policies for  
statewide system of highways,  
§136-44.1.

**STREETS AND HIGHWAYS—Cont'd****Board of transportation—Cont'd**

## Possession.

Eminent domain proceedings.

Right of possession, §136-104.

Powers, §143A-98.1.

Alteration of amounts set forth in budget appropriations bill, §136-44.2.

Board approval of department priorities, §136-44.4.

Board to have powers necessary to comply with federal-aid act, §136-44.2.

Generally, §136-18.

Grade crossings and inadequate underpasses or overpasses, §136-20.

## Maintenance program.

Board approval of department's annual maintenance program, §136-44.3.

Petition from county commissioners regarding secondary roads construction programs, §136-44.8.

## State highway commission.

Succession of powers and duties, §143A-99.

Succeeding to powers, duties, rights, etc., of state highway and public commission, §136-17.1.

## Prisoners on roads.

## Limestone and marl.

Convict labor authorized to prepare, §106-80.

Prison indebtedness not assumed by board, §148-49.

## Property.

Sale, lease, exchange and joint use of governmental property, §160A-274.

Publication of traffic laws, §§20-212 to 20-215.

## Public hearings.

Members to afford public hearings concerning highway matters, §136-17.2.

Quorum, §143A-98.1.

## Rates.

Powers to fix rates on bridges and ferries, §136-85.

Records, §136-12.

## Reports.

Annual audit report to general assembly, §136-10.

Annual report to governor, §136-11.

To general assembly, §136-12.

## Rewards.

Injuring or removing signs, §136-33.

Rules and regulations, §§136-18, 136-66.4.

Authority to adopt, §143A-98.1.

## Sales.

Sales to department by board members and employees prohibited, §136-14.

## Schools.

Digest of traffic laws, §§20-212 to 20-215.

School bus roads, etc., §136-18, (17).

**STREETS AND HIGHWAYS—Cont'd****Board of transportation—Cont'd**

## Secondary road.

Duties as to, §136-62.

## Secondary roads council.

Petition of county commissioners to board regarding secondary roads construction programs of council, §136-44.8.

## Signs.

Powers of commission, §136-30.

## Speed regulations.

Motor vehicles, §§20-141, 20-144, 20-145.

## State highway commission.

Succession of powers and duties, §143A-99.

## State highway patrol.

Expenses of administration, §20-194.

## State hospitals, institutions, etc.

Construction and repair of roads and streets within institution grounds, §136-18, (25).

Succeeding to powers, duties, rights, etc., of state highway and public works commission, §136-17.1.

## Supervision, §136-18.

## System of highways.

Board to formulate general policies for a statewide system of highways, §136-44.1.

Telephone, telegraph or other poles, §136-18, (10).

Term of office, §143A-98.1.

Traffic census, §136-18, (6).

## Traffic-control devices.

Powers and duties of board, §20-169.

## Truck routes.

Designation, §§20-116, 20-141.

## United States.

Co-operation of board with federal government, §136-35.

## Vacancies.

Filling, §143A-98.1.

Weighing stations, §§20-183.9 to 20-183.12.

See MOTOR VEHICLES.

**Bond issues.**

## County roads.

Responsibility for maintenance, §136-51.

## Federal aid.

Powers of board, §136-18, (12).

Local road bonds prohibited, §136-98.

## Road bonds.

Local road bonds prohibited, §136-98.

Sinking funds for highway bonds, §§142-44 to 142-46. See within this heading, "Sinking fund for highway bonds."

Sinking funds for certain state highway bonds, §§142-44 to 142-46. See within this heading, "Sinking funds for highway bonds."

**STREETS AND HIGHWAYS—Cont'd****Bonds, surety.**

Permit for work on street, §136-93.

**Buildings.**

Acquisition of buildings, §136-19.3.

**Cemeteries.**

Maintenance and repair.

Ingress and egress to all public or church cemeteries or burial grounds, §136-18, (20).

**Census.**

Traffic census, §136-18, (6).

**Center lines.**

Markings, §136-30.1.

**Change of location.**

Change of system, §§136-45 to 136-64. See within this heading, "State highway system."

Power of board, §136-18, (16).

State highway system, §§136-45 to 136-64. See within this heading, "State highway system."

**Charities.**

Controlled-access highways.

Rest and refreshment areas.

Charities authorized to serve nonalcoholic refreshments, §136-89.59.

**Child labor.**

Parent or guardian deemed employer for street trades.

Certificate required, §110-9.

**Community colleges, technical institutes and industrial centers.**

Motor vehicles.

Traffic regulations, §115A-14.1.

**Complaint.**

Eminent domain proceedings by board of transportation, §136-103.

Remedy where no declaration of taking filed, §136-111.

**Compromise and settlement.**

Settlement of controversies between contractors and board, §136-29.

**Conduits, §136-27.****Construction and maintenance.**

Acquirement of land and deposits of materials, §136-19.

Return of easement to owner, §136-18, (3).

**Barriers.**

Injury to barriers, §136-26.

Board of transportation.

Powers, §136-18.

Bonds, surety.

Permit to do work on street, §136-93.

By local road authorities prohibited, §136-98.

Closing of state highway during construction, §136-26.

Connection of highways and improved streets, §136-27.

**Contracts.**

Letting of contracts to bidders, §§136-28.1 to 136-28.3. See within this heading, "Contracts."

**STREETS AND HIGHWAYS—Cont'd****Construction and maintenance—Cont'd**

Counties.

Responsibility of counties for upkeep, etc., terminated, §136-97.

County commissioners.

Filing complaint with board, §136-64.

Hearing and appeals, §136-64.

County roads.

Duty and power vested in board of transportation, §136-51.

Detours, §136-25.

Repair of road detour, §136-25.

Digging up, §136-93.

Malfeasance of board members and employees, §136-13.

Municipal streets.

Allocation of funds, §136-41.1.

Basis, §§136-41.1, 136-41.2.

Use of funds, §136-41.3.

Appropriation, §136-41.1.

Contract by board with city, §136-41.3.

Openings, §§136-26, 136-93.

Permit.

Openings or other interference with streets, §136-93.

Pipes, §136-93.

Road machinery.

Lights.

Amber lights, §20-130.2.

State highway system, §136-45.

Maintenance of municipal streets

which form part of state highway system, §136-41.3.

Municipal corporations.

Contracts by board with city, §136-41.3.

Structures, §136-93.

Surplus material derived from grading to be made available to adjoining landowners, §136-19.1.

Trees, §136-93.

Warning signs, §136-26.

**Contractor.**

Filing of contractor's claim with administrator of highways, §136-29.

Malfeasance of contractor, §136-13.

Provisions of section part of contract, §136-29.

Settlement of controversies between contractors and board, §136-29.

**Contracts.**

Adjustment of claims, §136-29.

Board of transportation, §136-29.

Building contracts.

Applicability of law, §143-134.

Powers, §136-18, (1).

Educational institutions and nonprofit organizations.

Solicitation without bids or proposals, §136-28.1.

Emergencies.

Determination of chairman of board or administrator of highways, §136-28.1.

**STREETS AND HIGHWAYS—Cont'd****Contracts—Cont'd**

Engineering services.

Let without bids or proposals, §136-28.1.

Federal funds.

Contracts financed by federal road funds, §87-9.

Ferries.

Deemed highway construction or repair, §136-28.1.

Over ten thousand dollars.

Advertising, §136-28.1.

Board may reject, §136-28.1.

Provisions of section part of contract, §136-29.

Relocated highways, §136-28.2.

Contracts let by others, §136-28.2.

Research and experimental work.

Solicitation without bids or proposals, §136-28.1.

Rest area building and facilities.

Deemed highway construction or repair, §136-28.1.

State highway system.

Maintenance of municipal streets which form part of state highway system, §136-41.3.

Ten thousand dollars or less.

Solicitation of informal bids, §136-28.1.

Weight stations.

Deemed highway construction or repair, §136-28.1.

**Controlled-access highways.**

Acquisition of property and property rights, §136-89.52.

Charities.

Rest and refreshment areas.

Charities authorized to serve nonalcoholic refreshments, §136-89.59.

Commercial enterprises.

Regulated, §136-89.56.

Counties.

Authority of local units to consent, §136-89.54.

Definitions, §136-89.49.

Design, §136-89.51.

Eminent domain.

General provisions, §136-89.52.

Establishment.

Authorized, §136-89.50.

Existing facilities, §136-89.53.

Frontage roads.

Defined, §136-89.49.

Fuel service stations.

Regulations, §136-89.56.

Grade crossing.

Elimination, §136-89.53.

Municipal corporations.

Authority of local units to consent, §136-89.54.

National system of interstate and defense highways.

Unlawful use, §20-140.3.

New facilities, §136-89.53.

**STREETS AND HIGHWAYS—Cont'd****Controlled-access highways—Cont'd**

Penalties.

Unlawful use of national system of interstate and defense highways, §136-89.58.

Permits.

Rest and refreshment areas, §136-89.59.

Refreshment areas, §136-89.59.

Rest areas, §136-89.59.

Speed restrictions, §20-141.

Unlawful use of limited access facilities.

National system of interstate and defense highways, §20-140.3.

**Convict labor.**

Prisoners on roads, §§162-45 to 162-49.

See within this heading, "Prisoners on roads."

**Costs.**

Eminent domain proceedings by board of transportation, §136-119.

**Counties.**

Board of transportation.

Garbage collection containers.

Location by counties, §136-18.3.

Closing or abandoning streets. See within this heading, "Abandonment."

Controlled-access highways.

Authority of local units to consent, §136-89.54.

County roads.

Prisoners.

Maintaining roads not within state system, §162-49.

Weight limitations.

Authority to fix higher weight limitations at reduced speeds for certain vehicles, §20-118.2.

Maintenance of county road vested in board of transportation, §§136-51, 136-52.

Bond issues.

Refunding road bonds, §136-98.

Bridges.

Load limits for bridges, §136-72.

Changes.

Public hearings on road changes, §136-63.

Eminent domain, §136-52.

Existing contracts, §136-98.

Filing of complaints with board.

Hearing and appeal, §136-64.

Mapping of county roads, §136-53.

Petition of citizens to county

commissioners to ask board to make road changes, §136-62.

Prohibition of local road taxes and

bonds and construction of roads by local authorities, §136-98.

Public ferries and toll bridges, §136-83.

Responsibility of counties for upkeep, etc., terminated, §136-97.

**STREETS AND HIGHWAYS—Cont'd****Counties—Cont'd****Names.**

Designation of names of roads or streets in unincorporated areas, §153A-240.

Neighborhood roads, §§136-67 to 136-71.

See within this heading, "Neighborhood public roads."

**Numbers.**

Assigning street numbers in unincorporated areas, §153A-240.

**Public road.**

Defined, §153A-239.

Relieved of responsibility for upkeep and maintenance, §§136-45, 136-97.

**Roads.**

Naming roads, §153A-240.

Public road defined, §153A-239.

Routes of proposed county road system.

Procedure, §136-53.

State highway system, §§136-45 to 136-64. See within this heading, "State highway system."

**Damages.**

Eminent domain proceedings by board of transportation.

Remedy where no declaration of taking filed, §136-111.

Restrictions on use of highways to prevent damage, §20-121.

**Dams.**

Relocated highways, §136-28.2.

Contracts let by others, §136-28.2.

**Dam safety law.**

General provisions, §§143-215.23 to 143-215.37.

See DAMS.

**Dead bodies.**

Removal and disposition of all dead bodies on rights of way.

Notification of owner, §136-18, (21).

**Declarations.****Complaint.**

Remedy where no declaration of taking filed, §136-111.

Eminent domain proceedings by board of transportation.

Remedy where no declaration of taking filed, §136-111.

**Definitions.**

Controlled-access facility, §136-89.49.

Neighborhood public roads, §136-67.

Public vehicular area, §§20-16.2, (s), 136-91.

**Department of transportation and highway safety.****Administration.**

Authority to designate boundaries of engineering divisions, §136-14.1.

Administrative districts, §136-15.

Annual construction program.

Department to develop annual construction program, §136-44.4.

**STREETS AND HIGHWAYS—Cont'd****Department of transportation and highway safety—Cont'd**

Annual maintenance program.

Department to develop statewide annual maintenance program, §136-44.3.

Appropriations, §136-44.2.

Board of transportation. See within this heading, "Board of transportation."

Budget, §136-44.2.

Construction program.

Department to develop annual construction program, §136-44.4.

Curb ramps.

Requirements for curb ramps for handicapped persons, §136-44.14.

Elections or political actions.

Use of position to influence, §136-13.1.

Employees.

Election or political action.

Use of position to influence, §136-13.1.

Engineering divisions.

Authority of department to designate boundaries of engineering divisions, §136-14.1.

Handicapped persons.

Curb ramps or curb cuts for handicapped persons, §136-44.14.

Highway and road systems.

Department to develop and maintain, §136-44.1.

Highway engineering divisions.

Authority to designate boundaries of engineering divisions, §136-14.1.

Historical markers, §121-4, (7).

Maintenance program.

Department to develop statewide annual maintenance program, §136-44.3.

Malfeasance of officers and employees, §136-13.

Officers.

Election or political action.

Use of position to influence, §136-13.1.

Park roads.

Department to construct and maintain roads in areas administered by the division of state parks, §136-44.12.

Reports.

Annual report of expenditure on and status of all projects, §136-44.4.

Annual report on secondary roads construction, §136-44.9.

Preliminary engineering report, §136-44.11.

Right-of-way acquisitions, §136-44.11.

Secondary roads.

Allocation of funds, §136-44.5.

Annual statements, §136-44.9.

Department to make available construction program to newspapers, §136-44.8.

**STREETS AND HIGHWAYS—Cont'd****Department of transportation and highway safety—Cont'd****Secondary roads—Cont'd**

Formula for allocation of maintenance funds, §136-44.6.

Improvement and maintenance.

Responsibility for, §136-44.7.

Secondary roads council. See within this heading, "Secondary roads council."

**Depositing trash near highway, §14-399.****Deposits.**

Eminent domain proceedings by board of transportation, §136-103.

Disbursement of deposit, §136-105.

Refund, §136-121.

**Detours.**

Repair of road detour, §136-25.

**District prison camp.**

Prisoners on roads, §§162-45 to 162-49.

See within this heading, "Prisoners on roads."

**Districts.**

Administrative districts.

Establishment of administrative districts, §136-15.

**Divided highways.**

School buses.

Receiving and discharging passengers, §§20-217, 20-217.1.

When vehicles to be stopped, §§20-217, 20-217.1.

**Dogs.**

Removal of dead animals from rights of way.

Notice to owner, §136-18, (21).

**Drainage of highways, §§136-21 to 136-24.**

Application to court, §136-21.

Board members, §136-21.

Drainage across public or private ways, §156-88.

Petition, §136-21.

Summons, §136-21.

**Easements.**

Deeds of easements.

Recordation, §47-27.

Material deposits.

Return of easement to owner, §136-18, (3).

**Edge lines.**

Center line and edge line markings, §136-30.1.

**Education.**

Highway traffic laws.

Publicity through public schools, §§20-212 to 20-215.

School buses.

Divided highways.

Receiving and discharging passengers, §§20-217, 20-217.1.

**STREETS AND HIGHWAYS—Cont'd****Elections.**

Board of transportation.

Use of position to influence elections or political action prohibited, §136-13.1.

**Electric, telegraph and telephone companies.**

Permits for conduits, wires, etc., §136-93.

Poles, §136-18, (10).

**Eminent domain.**

Acquirement of land and deposits of materials.

Powers of board, §136-19.

Actions.

Employment of outside counsel, §136-103.1.

Institution by board of transportation, §136-103.

Memorandum of action.

Contents, §136-104.

Recording memorandum of action, §§136-104, 136-111.

Supplementary memorandum on amendments, §136-104.

Answer, §136-106.

Service on board of transportation, §136-106.

Time for filing, §136-107.

Appeals, §136-119.

Buildings.

Acquisition of buildings, §136-19.3.

By whom right may be exercised, §40-2.

Compensation.

Deposit by board of transportation, §136-103.

Payment, §136-117.

Complaint.

Contents, §136-103.

Remedy where no declaration of taking filed, §136-111.

Controlled-access highways.

General provisions, §136-89.52.

Costs, §136-119.

Counsel.

Attorney general authorized to employ outside counsel, §136-103.1.

County roads, §136-52.

Damages.

Remedy where no declaration of complaint of taking filed, §136-111.

Declaration.

Attached papers, §136-103.

Contents, §136-103.

Remedy where no declaration of taking filed, §136-111.

Service on defendant, §136-103.

Definitions, §136-115.

Deposit of compensation by board of transportation, §136-103.

Disbursement, §136-105.

Serving copy of disbursing order on board of transportation, §136-105.

Notice to defendant, §136-103.

**STREETS AND HIGHWAYS—Cont'd****Eminent domain—Cont'd**

Deposit of compensation by board of transportation, §136-103—Cont'd  
Refund, §136-121.

Easements to material deposits.

Return of easement to owner, §136-18, (3).

Entry.

Agreements for entry, §136-118.

Issues.

Determination, §136-108.

Judge.

Defined, §136-115.

Judgments.

Final judgments, §136-116.

Land.

Materials, §136-19.

Liens.

Power of judge as to, §136-105.

Maps and plats.

Filing, §136-111.

Memorandum of action.

Contents, §136-111.

Recording, §136-111.

Notice to defendant, §136-103.

Plat.

Filed by board of transportation,  
§136-106.

Possession.

Right of possession, §136-104.

Powers, §40-2.

Board of transportation, §136-19.

Register of deeds.

Recording memorandum of action,  
§§136-104, 136-111.

Reply, §136-106.

Right of entry.

Agreements for entry, §136-118.

Surveys, §136-120.

Service of process, §136-103.

Answer.

Copy served on board of transportation, §136-106.

Disbursing officer.

Disbursing order served on board of transportation, §136-105.

Surveys.

Entry for surveys, §136-120.

Taxation.

Liens and encumbrances.

Power of judge as to, §136-105.

Title.

Employment of outside counsel for obtaining title abstracts and certificates, §136-103.1.

Vesting of title, §136-104.

**Engineering services.**

Solicitation proposals for contracts,  
§136-28.1.

**Engineers.**

Standardization committee.

Member of committee, §143-61.

**Farm-to-market roads.**

Weight limitations, §20-118.2.

**STREETS AND HIGHWAYS—Cont'd****Federal aid.**

Contractors.

Contracts financed by federal aid road funds, §87-9.

Powers of board, §136-18, (12), (22).

Preservation of scenic and natural beauty.

Availability of federal aid funds,  
§136-124.

**Fences.**

Board of transportation, §136-18, (10).

**Ferries, §§136-82 to 136-89.**

See FERRIES.

**Fines, penalties and forfeitures.**

Bridges and ferries.

Excessive charges, §136-87.

Controlled-access highways.

Unlawful use of limited-access facilities.

National system of interstate and defense highways, §136-89.58.

Excessive charges, §136-87.

Garbage and trash.

Placing trash, refuse, etc., on right of way, §14-399.

Malfeasance.

Officers, contractors, board members and others, §136-13.

National system of interstate and defense highways.

Unlawful use, §136-89.58.

Profiting from official position, §136-14.

**Footways, §136-81.****Frontage roads.**

Defined, §136-89.49.

Local service road, §136-89.55.

**Funds.**

County commissioners.

Special road fund disbursed under orders of board, §136-51.

Law enforcement officers' benefit and retirement fund.

Payment from highway fund, §143-166, (i).

State highway fund, §§20-74, 20-79, 105-449.52.

Annual audits.

Costs borne by fund, §136-10.

Appropriations.

Weighing stations, §§20-183.9, 20-183.10, 20-183.12.

Funds and property converted to,  
§136-16.

Gasoline tax, §§105-436, 105-442, 105-445.

Maintenance of municipal streets.

Use of funds, §§136-41.1 to 136-41.3.

See MUNICIPAL CORPORATIONS.

Tax on carriers.

Using fuel purchased outside state,  
§105-449.52.

**STREETS AND HIGHWAYS—Cont'd**

**Garbage and trash.**

Depositing garbage or trash on lands of another.

Placing within right of way of public road, §14-399.

Placing trash; refuse, etc., on right of way of any public road, §14-399.

**Gas and gas companies.**

Connection of highways with improved streets.

Pipelines and conduits.

Cost, §136-27.

Permits for pipes and conduits, §136-93.

Pipelines.

Powers of board, §136-18, (10).

**Gasoline tax**, §§105-430 to 105-449.01.

See **GASOLINE TAX**.

**Governmental property.**

Sale, lease, exchange and joint use, §160A-274.

**Governor.**

Appeals of county commissioners from board of transportation to governor, §136-64.

**Governor Morehead school.**

Roads and streets within grounds.

Construction and maintenance by state, §136-18, (25).

**Grading.**

Surplus material derived from grading to be made available to adjoining land-owners, §136-19.1.

**Grass.**

Bermuda grass.

Restriction on use of Bermuda grass, §136-18.1.

Seeds to be approved by department of agriculture, §136-18.2.

**Hard-surfaced construction.**

Work leading to hard-surfaced construction, §§136-45, 136-46.

**Hearings.**

County commissioners' complaint to board of transportation, §136-64.

**Heavy-traffic roads.**

Designation by board of transportation, §20-116.

**Historical markers**, §§136-42.2, 136-42.3.

Expenditure of funds for erection, §136-42.3.

Program, §136-42.3.

**History and archives.**

Archaeological objects on highway right of way, §136-42.1.

Marking historical spots on highways, §§136-42.2, 136-42.3.

**Hospitals.**

State-owned hospitals.

Construction or repair of roads and streets within grounds, §136-18, (25).

**Hospitals for mentally disordered.**

John Umstead hospital, §122-94.

**STREETS AND HIGHWAYS—Cont'd**

**Hospitals for mentally disordered—Cont'd**

Motor vehicle laws.

Applicable to streets, alleys and drive-ways on grounds of institutions, §122-16.1.

**Intersections**, §§20-147, 20-153.

**Judgments.**

Eminent domain proceedings by board of transportation.

Final judgements, §136-116.

**Junk.**

Placing trash, refuse, etc., on right of way of any public road, §14-399.

**Junk dealers.**

Placing trash, refuse, etc., on right of way of any public road, §14-399.

**Junkyard control act.**

General provisions, §§136-141 to 136-155.

See **JUNKYARD CONTROL**.

**Landscaping.**

Powers of board, §136-18, (9).

**Laying out**, §§136-45 to 136-66. See within this heading, "State highway system."

**Liens.**

Eminent domain proceedings.

Power of judge as to, §136-105.

**Lights.**

Placing blinding, deceptive or distracting lights unlawful, §136-32.2.

**Light-traffic highways.**

Authority to fix higher weight limitations at reduced speeds for certain vehicles, §20-118.2.

Designation by board of transportation, §20-116.

**Limitation of actions.**

Submission of claims of controversies.

Between board and contractors.

Condition precedent rather than limitation, §136-29.

**Lis pendens.**

Eminent domain proceedings by board of transportation.

Recording memorandum of action, §136-104.

Supplemental memorandum of action on amendment or complaint in declaration, §136-104.

**Livestock.**

Signs for protection of cattle, §136-33.1.

**Local authorities.**

Construction and maintenance by local road authorities prohibited, §136-98.

**Mail.**

Notice of abandonment.

State highway system, §136-55.1.

**Mandamus.**

Enforce legal rights or causes of action, §136-18, (4).

**Maps and plats.**

County roads, §136-53.

**STREETS AND HIGHWAYS—Cont'd****Maps and plats—Cont'd**

Eminent domain proceedings by board of transportation.

Filing of map or plat on filing of answer, §136-111.

Filing plat by board, §136-106.

State highway system, §136-47.

**Markings.**

Center line and pavement edge line markings, §136-30.1.

**Materials.**

Acquirement of land and deposits of materials by board of transportation, §136-19.

Board of transportation, §136-18, (3).

**Metropolitan sewerage districts.**

Rights of way and easements, §§153-318, 162A-74.

**Metropolitan water districts.**

Rights of way and easements, §162A-54.

**Mines and minerals.**

Exemptions, §74-67.

**Monuments, memorials and parks.**

Federal parkways and entrance roads to federal parks.

Provision for, §136-19.

Powers of board, §136-18, (9).

**Motor carriers.**

Transportation of material for construction or repair.

Exemptions from regulations, §62-260.

**Motor vehicles.**

Beautification of highways.

Funds.

Personalized registration plate fund, §20-81.3.

Board of transportation.

Funds.

Personalized registration plate fund, §20-81.3.

Crossings.

Stopping.

Certain vehicles must stop at all railroad grade crossings, §20-143.1.

Vehicles must stop at certain railway grade crossings, §20-143.

Farm tractors.

Restrictions as to tire equipment, §20-122.

General treatment of motor vehicles, §§20-1 to 20-350.

Light-traffic highway.

Authority to fix higher weight limitations at reduced speeds for certain vehicles, §20-118.2.

One-way traffic, §20-165.1.

Driving on right side of highway.

Exceptions, §20-146.

See MOTOR VEHICLES.

Racing.

Unlawful racing on streets and highways, §20-141.3.

Restrictions on use of highway, §20-121.

**STREETS AND HIGHWAYS—Cont'd****Motor vehicles—Cont'd**

Road machinery.

Maintenance or construction vehicles or equipment.

Amber lights, §20-130.2.

School buses.

Divided highways.

Receiving and discharging passengers, §§20-217, 20-217.1.

Sidewalks.

Driving on prohibited, §20-160.

Pedestrians.

Unlawful for pedestrian to walk along and upon adjacent roadway where sidewalks are provided, §20-174.

Soliciting rides, employment, business or funds upon highways or streets, §20-175.

State highway commission.

Funds.

Personalized registration plate fund, §20-81.3.

Through highways.

Vehicles must stop and yield right-of-way at certain through highways, §20-158.

**Mount Mitchell park, §100-12.**

Roads, trails, etc., authorized, §100-12.

**Municipal corporations.**

Authority of municipalities, §136-66.4.

Board of transportation.

Authority over streets, §160A-297.

Garbage collection containers.

Location by municipalities, §136-18.3.

Powers of board, §136-18, (2), (7).

Rules and regulations, §136-66.4.

Change of state highway system.

No court action against board of transportation, §136-59.

Closing streets and alleys.

Permanently or temporarily, §160A-296.

Appeal of council's order to general court of justice, §160A-299, (b).

Hearing by council, §160A-299, (a).

Procedure, §160A-299.

Resolution of council, §160A-299, (a).

Streets and alleys under control of board of transportation.

Consent of board required for closing, §160A-299, (e).

Connection of highways with improved streets, §136-27.

Pipelines and conduits, §136-27.

Cost, §136-27.

Consolidated city-county.

Provisions applying to municipalities apply to certain urban service districts, §136-66.6.

Construction and maintenance.

Appropriation.

Urban service districts, §136-41.1.

Contract by board with city, §136-41.3.

**STREETS AND HIGHWAYS—Cont'd****Municipal corporations—Cont'd**

Construction and maintenance—Cont'd

Use of funds, §136-41.3.

Control, §160A-296.

Controlled-access highways.

Authority of local units to consent,  
§136-89.54.

Local units.

Authority of local units to consent,  
§136-89.54.

Co-ordinated street system.

Development, §136-66.2.

Definition of street, §136-41.1.

Digging in.

Power to regulate, license and prohibit,  
§160A-296.

Easements.

Street rights of way.

Power to grant, §160A-296.

Eminent domain.

Establishment, §160A-296.

Furnishing road equipment to  
municipalities, §136-34.

Garbage and trash.

Placing on right of way of public road,  
§14-399.Placing trash, refuse, etc., on right of  
way of any public road, §160A-  
303.1.

Lighting.

Power to provide lighting, §160A-296.

Maintenance of municipal streets, §136-  
41.1.Which form part of state highway sys-  
tem, §136-41.3.

Motor vehicles.

Removal and disposal of junked and  
abandoned vehicles, §160A-303.Restrictions on use of highways, §20-  
121.

Opening new streets, §160A-296.

Powell bill, §§136-41.1 to 136-41.3.

Powers of board of transportation, §136-  
18, (2), (7).

Railroad crossings.

General provisions, §160A-298.

Repairs and maintenance.

Cities relieved of control, repair and  
maintenance of highways, §136-45.Responsibility for streets inside  
municipalities, §136-66.1.

Right of way.

Acquisition of right of way, §136-66.3.

Rules and regulations.

Board of transportation, §136-66.4.

Secondary system.

Change or abandonment.

Notice to municipal corporation,  
§136-63.Special assessments, §§160A-216 to  
160A-238.

See MUNICIPAL CORPORATIONS.

State highway system. See within this  
heading, "State highway system."**STREETS AND HIGHWAYS—Cont'd****Municipal corporations—Cont'd**

Traffic congestion.

Improvements in urban area streets to  
reduce traffic congestion, §136-66.5.

Traffic-control devices.

Supervision in regulation, §20-169.

Urban service districts.

Provisions applying to municipalities  
applied to consolidated city-county,  
§136-66.6.Widening, extending and paving, §160A-  
296.**Names.**Give suitable names to state highways,  
§136-18, (8).

Unincorporated areas.

Designation of names of roads or  
streets by county commissioners,  
§153A-240.**National system of interstate and  
defense highways.**

Defined, §136-128.

Interstate system.

Defined, §136-128.

Notice.

Relocation or abandonment of num-  
bered highways, §136-55.

Unlawful use, §20-140.3.

Penalties, §136-89.58.

**Natural and economic resources.**

Test drilling or boring upon highway.

Filing record of results with depart-  
ment, §136-102.3.**Neighborhood public roads.**

Abandonment.

State highway system, §136-67.

Alteration or abandonment, §136-67.

Defined, §136-67.

**Notice.**

Abandonment.

Numbered highways, §136-55.

Procedure, §136-55.1.

Change of location.

State highway system, §136-47.

Change of system.

Secondary system, §136-63.

County road system.

Proposed county road system, §136-53.

Deposit of compensation by board of  
transportation.

Eminent domain proceedings, §136-103.

Dogs.

Dead dogs found on highway, §136-18,  
(21).

Numbered highways.

Relocation or abandonment, §136-55.

**Obscenity.**Using indecent language on public high-  
ways, §14-197.

Counties exempted, §14-197.

**Obstructions.**

Board of transportation.

Regulations, §136-18, (16).

Digging up, §136-93.

**STREETS AND HIGHWAYS—Cont'd****Obstructions—Cont'd**

Openings, §136-93.

Pipes, §136-93.

Trees, §136-93.

**One-way traffic, §20-165.1.**

Driving on right side.

Exception to driving on right side of highway, §20-146.

**Ordinances.**

Board of transportation, §136-18, (5).

Regulation of use of highways, §20-121.

**Other states.**

Cooperation with other states, §136-35.

**Outdoor advertising control act, §§136-126 to 136-140.**

See BILLBOARDS.

**Overpasses, §136-20.****Parks.**

Roadside parks.

Powers of board, §136-18, (9).

**Parkways.**

National park, parkway and forests development.

See NATIONAL PARK, PARKWAY AND FORESTS DEVELOPMENT.

**Patrol.**

State highway patrol, §§20-184 to 20-19-6.2.

See STATE HIGHWAY PATROL.

**Pavement.**

Center line and edge line markings, §136-30.1.

**Permits.**

Openings, structures and other work on streets.

Issuance of permit from board of transportation, §136-93.

Outdoor advertising.

Authorizing removal of outdoor advertising by owner, lessee or tenant, §105-86, (h).

**Petitions.**

Change of secondary roads, §§136-62 to 136-64. See within this heading, "State highway system."

Drainage of highways, §136-21.

**Pipelines, §§136-27, 136-93.**

Board of transportation, §136-18, (10).

**Poles.**

Board of transportation, §136-18, (10).

**Police.**

State highway patrol, §§20-184 to 20-19-6.2.

See STATE HIGHWAY PATROL.

**Possession.**

Eminent domain proceedings by board of transportation.

Right of possession, §136-104.

**Powell bill.**

Municipal corporations.

Street construction and maintenance, §§136-41.1 to 136-41.3.

See MUNICIPAL CORPORATIONS.

**STREETS AND HIGHWAYS—Cont'd****Preservation of scenic beauty, §§136-122 to 136-125.**

Federal aid funds.

Availability, §136-124.

Funds.

Personalized registration plate fund, §20-81.3.

Junkyard control act, §§136-141 to 136-155.

See JUNKYARD CONTROL.

Legislative findings, §136-122.

Policy.

Declaration of policy, §136-122.

Regulation of scenic easements, §136-125.

Restoration, preservation and enhancement of natural or scenic beauty, §136-123.

Rules and regulations.

Promulgation by board of transportation, §136-125.

**Primary systems.**

Defined, §§136-128, 136-143.

**Prisoners on roads, §§162-45 to 162-49.**

Agencies.

Labor furnished other state agencies, §148-33.

Convicts sentenced to work on roads, §§162-45 to 162-49.

County control, §162-48.

County roads.

Use of county prisoners in maintaining roads not within state system, §162-49.

Deduction from sentence allowed for good behavior, §162-46.

District camps.

Additional facilities.

Authorized, §148-37.

Contracts.

Arrangements, §148-37.

Escape.

Recapture, §§148-40, 148-41.

Reward for recapture, §148-41.

Operation.

By secretary of correction, §148-36.

Good behavior, §162-46.

Limestone and marl.

Convict labor authorized to load and prepare, §106-80.

Record.

Consideration of application for parole or pardon, §147-22.

Road work, §§162-45 to 162-49.

Sentencing of prisoners to central prison, §148-28.

State prison work, §§148-26 to 148-49.

Taxes may be levied for expenses of convicts, §162-48.

**Probate and registration.**

Easements.

Deeds of easements.

Recordation by board of transportation, §47-27.

**STREETS AND HIGHWAYS—Cont'd****Probate and registration—Cont'd**

Eminent domain proceedings by board of transportation.

Recording memorandum of action,  
§§136-104, 136-111.

Right-of-way plans.

Certify to register of deeds, §136-19.4.

**Profanity.**

Using profane or indecent language on public highways, §14-197.

Counties exempted, §14-197.

**Public buildings and grounds.**

Mansion square.

Powers of board as to walkways and driveways, §136-18, (13).

**Public vehicular area.**

Definition, §§20-16.2, 136-91.

**Racing.**

Motor vehicles.

Unlawful racing on streets and highways, §20-141.3.

**Railroads.**

Permits for openings, structures, etc., on streets, §136-93.

**Real property.**

Sale, lease, exchange and joint use of governmental property, §160A-274.

**Reciprocity.**

Board of transportation.

Cooperation with adjoining states,  
§136-18, (23).

Cooperation with other states and federal government, §136-35.

**Records.**

Easements.

Deeds of easements, §47-27.

Municipal corporations.

Maintenance of municipal streets which form part of state highway system, §136-41.3.

Contract by board with city, §136-41.3.

**Recreational and scenic areas.**

Federal parkways, §136-19.

**Reference.**

Settlement of controversies between board and contractors, §136-29.

**Register of deeds.**

Eminent domain proceedings by board of transportation.

Recording memorandum of action,  
§§136-104, 136-111.

Right-of-way plans.

Registration, §136-19.4.

Fees, §136-19.4.

**Regulations for roads.**

Board of transportation, §§136-18, 136-66.4.

**Relocated highways.**

Contracts let to bidders, §§136-28.1 to 136-28.3. See within this heading, "Contracts."

**STREETS AND HIGHWAYS—Cont'd****Reports.**

Board of transportation, §§136-10 to 136-12.

**Research and experimental work.**

Solicitation of bids or proposals, §136-28.1.

**Rest and refreshment areas.**

Controlled-access highways, §136-89.59.

**Rewards.**

Injuring or removing signs, §§136-26, 136-33.

Penalty, §136-33.

Removing signs prohibited, §§136-26, 136-33.

Penalty, §136-33.

**Right of entry.**

Eminent domain proceedings by board of transportation.

Agreements for entry, §136-118.

Entry for surveys, §136-120.

**Routes.**

County roads, §136-53.

State highway system, §136-47.

**Rules and regulations.**

Board of transportation, §§136-18, 136-66.4.

**Rural post roads.**

Powers of board, §136-18.

**Safety zones.**

Driving through prohibited, §20-160.

**Sales.**

Board of transportation.

No sales to department by employees,  
§136-14.

**Sales and use tax.**

Privilege of using.

Rate of tax, §105-164.4, (1).

Use tax.

Machinery for construction, etc., §105-164.6.

**Scenic beauty.**

Preservation of scenic beauty of areas along highways, §§136-122 to 136-125. See within this heading,

"Preservation of scenic beauty."

**Secondary roads council.**

Annual construction program to be adopted by, §136-44.7.

Appointment, §143A-98.2.

Change or abandonment in secondary system, §136-63.

Composition, §143A-98.2.

Council to adopt uniform standards,  
§136-44.10.

Creation, §143A-98.2.

Duties.

Generally, §143A-98.2.

Election or political action.

Use of position to influence, §136-13.1.

Employment.

Members not eligible for employment by department, §136-14.

Quorum, §143A-98.2.

**STREETS AND HIGHWAYS—Cont'd****Secondary roads council—Cont'd****Sales.**

Members not to sell supplies to department, §136-14.

**Standards.**

Secondary roads council to adopt uniform statewide or regional standards, §136-44.10.

Study of all state-maintained roads, §136-44.5.

Submission of secondary roads construction programs to county commissioners, §136-44.8.

**Systems of roads and highways.**

Department to develop and maintain, §136-44.1.

**Seeds.**

Planted by board to be approved by department of agriculture, §136-18.2.

**Service of process.**

Application to court, §136-21.

Drainage of highways, §136-21.

Eminent domain proceedings by board of transportation, §136-103.

**Answer.**

Copy served on board of transportation, §136-106.

Serving copy of disbursing order on board, §136-105.

Petition, §136-21.

Summons, §136-21.

**Service stations.**

Controlled-access highways.

Regulation of stations, §136-89.56.

**Sewers.**

Connection of highways with improvement streets.

**Sewer lines.**

Costs, §136-27.

Permits for sewers, §136-93.

Powers of board of transportation, §136-18, (10).

**Sidewalks.****Motor vehicles.**

Driving on sidewalks prohibited, §20-160.

**Signs §§136-30 to 136-33.**

Advertisements prohibited in highway right of way, §105-86.

**Board of transportation.**

Historical markers, §§136-42.2, 136-42.3.

Power and duty, §136-18.

**Cattle.**

Protection of cattle, §136-33.1.

**Construction and maintenance.**

Warning signs, §136-26.

Erection of signposts, §§136-18 to 136-33.1.

Fishing bridges, §136-102.5.

**Historic spots.**

Marking historic spots, §§136-42.2, 136-42.3.

**STREETS AND HIGHWAYS—Cont'd****Signs—Cont'd**

Injuring or removing signs, §§136-26, 136-33.

Prohibited, §§136-26, 136-33.

**Lights.**

Placing blinding, deceptive or distracting lights unlawful, §136-32.2.

**Livestock.**

Protection, §136-33.1.

**Markings.**

Center line and pavement edge line markings, §136-30.1.

Outdoor advertising control act, §§136-126 to 136-140.

See BILLBOARDS.

Powers of board, §136-18, (19).

Removal of outdoor advertising by board of transportation, §105-86.

Removal of unofficial signs, §136-32.

Restrictions on use of highways, §20-121.

**Right of way.**

Signs on right of way, §136-30.

**Speed regulations.**

Signs necessary to give notice of speed limit, §20-141.

**State highway patrol.****Unmarked vehicles.**

Highways patrolled by unmarked cars to have signs, §20-190.2.

**Traffic-control devices.**

Supervision and regulation, §20-169.

Uniform guide and warning signs, §136-30.

Unofficial signs prohibited, §136-32.

Warning signs, §136-30.

**Yield right of way.****Signs.**

Erection, §20-158.1.

**Sinking funds for highway bonds.****Funds.**

Sources, §142-46.

Source of funds, §142-46.

**Solicitation.**

Pedestrians soliciting rides, employment, business or funds upon highways, §20-175.

**Special assessments.****Municipal corporations.**

General provisions, §§160A-216 to 160A-238.

See MUNICIPAL CORPORATIONS.

**Special proceedings.**

Drainage of highways, §§136-21 to 136-24.

See within this heading, "Drainage of highways."

Settlement of controversies between board and contractors, §136-29.

**Speed zones.**

Rural public schools, §20-141.1.

**State auditor.**

Board of transportation.

Annual audits, §136-10.

**STREETS AND HIGHWAYS—Cont'd**

**State highway commission.**

Rates.

Bridges and ferries.

Powers to fix rates on bridges and ferries, §§136-82, 136-84, 136-85.

**State highway patrol, §§20-184 to 20-196.2.**

See STATE HIGHWAY PATROL.

**State highway system.**

Abandonment.

Abandoned sections of state highway system incorporated in neighborhood public roads, §136-67.

Confirmation, §136-58.

Notice to adjoining owners, §136-55.1.

Appeals.

Filing of complaints by county commissioners with board.

Hearing and appeals, §136-64.

Change of location.

Secondary roads.

Change or abandonment of roads, §136-63.

Change of system, §§136-47, 136-54 to 136-64.

Abandoned sections of state system incorporated with local systems, §136-67.

Actions.

No court action against board of transportation, §136-59.

Board of transportation, §136-47.

Confirmation, §136-58.

County commissioners.

Powers and duties, §136-62.

County seats and principal towns not disconnected, §§136-47, 136-54.

Notice.

Abandonment or relocation, §§136-55, 136-55.1.

Petitions.

Right of petition, §136-62.

Powers of board, §§136-18, 136-54.

Secondary system, §136-63.

What changes not allowed, §§136-47, 136-54.

Conduits, §136-27.

Connection of highways with improved streets, §136-27.

Consolidated city-county.

Provisions applying to municipalities apply to certain urban service districts, §136-66.6.

Controlled-access facilities, §§136-89.48 to 136-89.59. See within this heading, "Controlled-access highways."

Control of system, §136-45.

Counties.

Consolidated city-county.

Provisions applying to municipalities apply to certain urban service districts, §136-66.6.

County roads.

Abandonment, §136-63.

**STREETS AND HIGHWAYS—Cont'd**

**State highway system—Cont'd**

County roads—Cont'd

Board of transportation.

Authorization, §136-54.

Bridges.

Load limits, §136-72.

Change or abandonment, §136-63.

Eminent domain.

Power of board, §136-52.

Maintenance vested in board of transportation, §136-51.

Complaint by county commissioners filed with board, §136-64.

Objections, §136-53.

Petition.

Right of petition, §136-62.

Powers of board, §§136-18, 136-54.

Prohibition of local road taxes and bonds by local authorities, §136-98.

Existing contracts, §136-98.

Take over and assume exclusive control, §136-18.

Weight limitations.

Authority to fix higher weight limitations at reduced speeds for certain vehicles, §20-118.2.

Ferries, §§136-82 to 136-89.

See FERRIES.

General purpose of law, §136-45.

Hard-surfaced and other dependable highways.

Control, repair and maintenance, §136-45.

Maintenance vested in board of transportation.

Responsibility of counties for upkeep, etc., terminated, §§136-45, 136-51, 136-97.

Maps, §136-47.

Municipal corporations.

Acquisition of right of way, §136-66.3.

Conduits, §136-27.

Connection of highways with improved streets, §136-27.

Consolidated city-county.

Arrangements in, §136-66.6.

Co-ordinated street system.

Development, §136-66.2.

Equipment.

Furnishing road equipment to municipalities, §136-34.

Maintenance of municipal streets, §§136-41.2, 136-41.3.

Contract by board with city, §136-41.3.

Powell bill, §§136-41.1 to 136-41.3.

See MUNICIPAL CORPORATIONS.

Pipelines, §136-27.

Responsibility for streets inside municipalities, §136-66.1.

**STREETS AND HIGHWAYS—Cont'd****State highway system—Cont'd****Municipal corporations—Cont'd****Traffic congestion.**

Improvements in urban area streets  
to reduce traffic congestion,  
§136-66.5.

**Urban service district.**

Provisions of article to apply to,  
§136-66.6.

**Names, §136-18.****Notice.****Change of system.**

Secondary system, §136-63.

**Numbered highways.**

Relocation or abandonment, §§136-  
55, 136-55.1.

**Numbered highways.****Abandonment.**

Notice, §§136-55, 136-55.1.

**Relocation or abandonment.**

Notice, §§136-55, 136-55.1.

**Powers of board, §136-18.****Rights of way.****Width.**

Minimum width, §136-47.

**Routes.**

Establishment, §136-47.

Objections, §136-47.

**Secondary roads.**

Change or abandonment of roads,  
§136-63.

**Traffic-control devices.**

Powers of local authorities, §20-169.

**Width.****Minimum width.**

Rights of way, §136-47.

Rights of way, §136-47.

**State prison.**

Prisoners on roads, §§162-45 to 162-49.

See within this heading, "Prisoners  
on roads."

**State schools for deaf.**

Roads and streets within grounds.

Construction and maintenance by  
state, §136-18, (25).

**Statutes.**

Digest of traffic laws, §§20-212 to 20-215.

**Subdivisions.**

Approval of plat not to constitute accep-  
tance of streets, etc., §153A-333.

**Summons and process.**

Drainage of highways, §136-21.

**Surveys and surveyors.**

Eminent domain proceedings by board of  
transportation.

Entry for surveys, §136-120.

**System, §§136-45 to 136-66.4.** See within  
this heading, "State highway system."

**Taxation.**

County public roads.

Responsibility of county commissioners,  
§136-51.

**STREETS AND HIGHWAYS—Cont'd****Taxation—Cont'd**

Eminent domain proceedings.

Liens and encumbrances.

Power of judge as to, §136-105.

Local road taxes prohibited, §136-98.

Prisoners on roads.

Taxes may be levied for expenses of  
convicts, §162-48.

**Telegraph, telephone or other poles.**

Board of transportation.

Powers, §136-18, (10).

**Through highways.**

Controlled-access highways, §§136-89.48  
to 136-89.58. See within this heading,  
"Controlled-access highways."

Designated by commission, §20-158.1.

Right of way.

Vehicles must stop and yield right of  
way at certain through highways,  
§20-158.

Stopping or yielding right of way, §20-  
158.

Yield right of way signs.

Erection, §20-158.1.

**Title.**

Closing of streets and roads.

Reversion of title to abutting property  
owners, §153-9, (17).

Eminent domain proceedings by board of  
transportation.

Vesting of title, §136-104.

**Toll bridges, §§136-82 to 136-88.**

See BRIDGES.

**Torts.**

Tort claims against state departments  
and agencies, §§143-291 to 143-300.1.  
See TORTS.

**Traffic census, §136-18, (6).****Traffic laws, §§20-1 to 20-350.**

See MOTOR VEHICLES.

**Traffic safety authority, §§143-392 to  
143-395.**

See TRAFFIC SAFETY AUTHORITY.

**Trails.**

See TRAILS.

**Transportation department.**

Assistant attorneys general and staff.

Assignment to department of transpor-  
tation and highway safety, §114-  
4.2.

Office equipment and supplies fur-  
nished by department, §114-4.2.

Salaries provided from state highway  
fund, §114-4.2.

**Trees and timber.**

Condemnation of timber, §136-19.

Injury to trees, §14-128.

Obstructing highway, §136-93.

Powers of board, §136-18, (9).

Rights of owners, §136-19.

**Trespass.**

Depositing trash near highway, §14-399.

Injury to trees, woods, etc., near high-  
way, §14-128.

**STREETS AND HIGHWAYS—Cont'd**

**Trial.**

Settlement between board and contractors.

Judge to try issues, §136-29.

**Truck routes.**

Designating and marking by board of transportation, §§20-116, 20-141.

Rules and regulations, §136-18, (5).

**Tuberculosis.**

State-owned hospitals.

Construction or repair of roads and streets within grounds, §136-18, (25).

**United States.**

Contractors.

Compliance with federal highway act, etc., §87-9.

Cooperation of board of transportation with federal government, §136-35.

Federal cooperation, §136-35.

Federal parkways and entrance roads to federal parks.

Acquiring, §136-19.

National system of interstate and defense highways.

Unlawful use, §136-89.58.

**Universities and colleges.**

Repair of streets and highways within grounds, §136-18, (25).

Solicitation of bids or proposals, §136-28.1.

**University of North Carolina.**

Construction or repair of roads and streets within grounds, §136-18, (25).

Traffic and parking, §§116-44.3 to 116-44.5.

See UNIVERSITY OF NORTH CAROLINA.

**Venue.**

Institution of action and deposit.

Condemnation proceedings, §136-103.

Settlement of controversies between board and contractors, §136-29.

**Water companies and waterworks.**

Connection of highways with improved streets.

Pipelines and conduits.

Cost, §136-27.

Permits for pipes, sewers, etc., §136-93.

Water pipes.

Powers of board, §136-18, (10).

**Waters and watercourses.**

Footways at streams, §136-81.

Water-borne traffic.

Powers of board, §136-18, (15).

**Wells.**

Test drilling or boring.

Record of results.

Filing with board of transportation, §136-102.2.

Filing with director of department of administration and secretary of natural and economic resources, §136-102.3.

**STREETS AND HIGHWAYS—Cont'd**

**Width.**

Minimum width.

State highway system, §136-47.

**Woods.**

Injury to trees, woods, crops, etc., near highway, §14-128.

**STRUCTURAL PEST CONTROL ACT.**

General provisions, §§106-65.22 to 106-65.36.

See AGRICULTURE.

**SUBDIVISIONS.**

**Counties.**

Regulations, §§153A-330 to 153A-335. See within this heading, "Regulations."

Definitions, §§153A-335, 160A-376.

**Fines, penalties and forfeitures.**

Transferring lots in unapproved subdivisions, §§153A-334, 160A-375.

**Injunctions.**

Sale of land by reference to unapproved plat, §153A-334.

**Ordinances.**

Counties, §§153A-330 to 153A-335. See within this heading, "Regulations."

General provisions, §§160A-371 to 160A-376.

See ORDINANCES.

**Plats and maps.**

Approval.

Ordinance to contain procedure for plat approval, §160A-373.

Counties, §§153A-330 to 153A-335. See within this heading, "Regulations."

Owner.

Statement, §160A-373.

Recordation.

Approval prerequisite to plat recordation, §160A-373.

**Probate and registration.**

General provisions.

See PROBATE AND REGISTRATION.

Plats.

Prerequisites to plat recordation, §153A-332.

**Regulations.**

Authorized where, §153A-330.

Definition of subdivision, §153A-335.

Jurisdiction, §153A-330.

Municipal corporations.

Generally, §§160A-371 to 160A-376.

See ORDINANCES.

Ordinance required, §153A-331.

Contents, §153A-331.

Generally, §153A-331.

Plats.

Approval, §153A-332.

Effect of plat approval on dedication, §153A-333.

Injunctions.

Sale of land by reference to unapproved plat, §153A-334.

Ordinance to contain procedure for plat approval, §153A-332.

**SUBDIVISIONS—Cont'd****Regulations—Cont'd****Plats—Cont'd**

Recommendations by certain agencies,  
§153A-332.

Recordation, §153A-332.

Sale of land by reference to unap-  
proved plat a misdemeanor,  
§153A-334.

Statement by owner, §153A-332.

Street acceptance not constituted by  
approval of plat, §153A-333.

**Streets and highways.**

Approval of plat not to constitute accep-  
tance of streets, etc., §153A-333.

**Unapproved subdivisions.**

Transferring lots.

Penalties, §§153A-334, 160A-375.

**SUBPOENA DUCES TECUM.**

Obscenity, §14-190.2.

**SUBPOENAS.****Administrative procedure.**

Authority to issue, §150A-27.

Hearing officer.

Power to sign and issue, §150A-33.

**Arbitration and award, §1-567.8.****Fees.**

Uniform civil process fees, §7A-311.

**Game laws.**

Powers of executive director, §113-91, (4).

**General assembly.**

Witnesses, §120-19.2.

Form, §120-19.2.

Service on witnesses, §120-19.2.

**Medical examiner.**

Authorized to issue subpoenas for investi-  
gation, §130-199.

**Motor vehicles.**

Witnesses.

Hearing on suspension of driver's  
license, §20-16.

**Obscenity.**

Adversary proceedings prior to seizure,  
§14-190.2.

Subpoena duces tecum.

Adversary proceedings prior to seizure,  
§14-190.2.

**Prisons and prisoners.**

Inmate grievance commission.

Subpoena power of commission, §148-  
108.

**Private protective services.**

Issuance by board, §74B-7.

**Securities law.**

Administrator's power to issue, §78A-46.

**Taxation.**

County board of equalization and review.

Powers and duties, §105-322, (g).

Department of revenue.

Powers, §105-291, (c).

**Witnesses, §1A-1, Rule 45.**

General assembly. See within this head-  
ing, "General assembly."

**SUBPOENAS—Cont'd****Witnesses—Cont'd**

Motor vehicles.

Hearing on suspension of driver's  
license, §20-16.

**SUBROGATION.****Social services.**

Medical assistance.

Rights of subrogation, §108-61.2.

Withholding information a misdemea-  
nor, §108-61.2.

**SUCCESSION.****Taxes.**

Inheritance tax, §§105-2 to 105-31.

See INHERITANCE TAX.

**SUICIDE.**

Common law crime abolished, §14-17.1.

**SUMMARY REMEDIES AND PROCEED-  
INGS.****Blind persons.**

Assistance for the blind.

Appointment of personal representa-  
tives, §§111-30 to 111-33.

See BLIND PERSONS.

**Bonds, surety.**

Summary remedy on official bond,  
§109-36.

**Suretyship.**

Principal.

Summary remedy of surety against  
principal, §26-3.

**SUMMONS AND PROCESS.****Contempt.**

Disobedience of process, §5-8.

Resistance of process, §5-8.

**Drainage.**

Streets and highways, §136-21.

**Executors and administrators.**

Service on or appearance by one binds  
all, §28A-18-4.

**Fees.**

Uniform civil process fees, §7A-311.

**Landlord and tenant.**

Summary ejectment, §42-29.

Summons issued by magistrate on veri-  
fied complaint, §42-28.

**Licenses.**

Process tax, §105-9, (o).

District courts.

Not applicable to district court,  
§105-93.

**Militia.**

Courts-martial, §§127-46, 127-47, 127-65.

**Obscenity.**

Adversary proceedings prior to seizure,  
§14-190.2.

**Optometry examiners, §90-117.4.****Pilots.**

Disputes as to pilotage, §§76-11, 76-67.

**Process tax, §105-93.****Sheriffs.**

Duty to execute process, §162-14.

**SUMMONS AND PROCESS—Cont'd****Streets and highways.**

Drainage of highways, §136-21.

**Sunday, §103-3.****Taxation.**

Process tax, §105-93.

**SUNDAYS AND HOLIDAYS.****Alcoholic beverages.**

Closing of A.B.C. stores, §18A-17, (6).

Malt beverages and wine.

Sale and consumption when prohibited by law, §18A-34, (a).

**Arrest, §103-3.****Capias.**

Execution on Sunday, §103-3.

**Dates of public holidays, §103-4.****Education.**

General provisions.

See EDUCATION.

**Elections.**

Dates of public holidays, §103-4.

**Execution of process, §103-3.****Hours of labor.**

Limitation of hours of employment.

Exceptions as to certain holidays, §95-17.

**Labor.**

Maximum hours of labor.

Seasonal rush of business, §95-17.

**Monday.**

When Monday deemed public holiday, §103-4.

**Municipal corporations.**

Sunday-closing ordinances.

Limitations on enactment, §160A-191.

Wine.

Sale.

Sunday sales, §18A-33.

**Ordinances.**

Sunday-closing ordinances.

Limitations on enactment of ordinances, §160A-191.

**Process, §103-3.****Schools.**

See EDUCATION.

**Service of process.**

Execution of process on Sunday, §103-3.

**Sheriff.**

Execution of process on Sunday, §103-3.

**Summons and process, §103-3.****Veterans' day.**

Public holiday, §103-4.

**SUPERIOR COURTS.****Actions.**

Costs in civil actions, §7A-305.

**Appeals.**

General provisions.

See APPEALS.

**Citizenship.**

Restoration of citizenship, §§13-1 to 13-4.

See CITIZENSHIP.

**Clerks of court.**

Jail defendants.

Lists furnished to judges, §7A-109.1.

**SUPERIOR COURTS—Cont'd****Clerks of court—Cont'd**

Removal for inability, Const. N. C., art. IV, §17.

**Corporations.**

Receiverships, §7A-249.

**Costs.**

Uniform costs and fees in trial divisions, §§7A-304 to 7A-318.

See JUDICIAL DEPARTMENT.

**Criminal law and procedure.**

Civil cases at criminal sessions, §7A-49.2.

**District attorneys.**

See DISTRICT ATTORNEYS.

**Districts, Const. N. C., art. IV, §9.**

Enumeration, §7A-41.

Number, §7A-41.

**Divisions.**

Enumeration, §7A-41.

Number, §7A-41.

**Executors and administrators.**

Costs.

Administration of estates, §7A-307.

**Fees, salaries and emoluments, Const. N. C., art. IV, §§20, 21.**

Uniform costs and fees in trial divisions.

See JUDICIAL DEPARTMENT.

**General assembly.**

Removal of judges.

Procedure, Const. N. C., art. IV, §17.

**Guardian and ward.**

Administration by legal guardians, §7A-246.

Appointment of guardians, §7A-246.

**Judges.**

Age limit for service as judge, §7A-4.20.

Exception, §7A-4.20.

Code of judicial conduct, Appx. VII-A.

Education.

Reimbursed for expense of professional education, §7A-44.

Expenses.

General provisions, §7A-44.

Number, §7A-41.

Removal for inability, Const. N. C., art. IV, §17.

Salary, §7A-44.

Secretaries.

Sick leave.

Transfer of leave earned as county or municipal employees, §7A-102.1.

Senior regular resident judge, §7A-41.

Clerks of court.

Appointment of acting clerk during period of suspension, §7A-105.

Special judges, Const. N. C., art. IV, §9.

Appointment.

By governor, §7A-45.

Disabilities, §7A-45.

Number, §7A-45.

Oath, §7A-45.

Qualifications, §7A-45.

Residence, §7A-45.

Term of office, §7A-45.

**SUPERIOR COURTS—Cont'd****Judges—Cont'd**

Terms of office, §163-1; Const. N. C., art. IV, §16.

**Motor vehicles.**

Transfer of title or interest by operation of law, §20-77.

**Notices.****Judges.**

Removal procedure, Const. N. C., art. IV, §17.

**Obscenity.**

Adversary proceedings prior to seizure, §14-190.2.

**Receivers.**

Corporate receiverships, §7A-249.

**Reporters.****Sick leave.**

Transfer of leave earned as county or municipal employees, §7A-102.1.

**Rules of court.**

General rules of practice, Appx. I, (5), Rules 1 to 20.

See RULES OF COURT.

**Salaries.**

Judges, §7A-44.

**Sessions.****Criminal sessions.**

Civil business, §7A-49.2.

**Social services.**

Administration of aid.

Appeals from decisions of commissioners, §108-44.

**Special proceedings.**

Hearing and trial of all special proceedings, §7A-246.

Exceptions, §7A-246.

**Trusts and trustees.**

Administration by trustees of express trusts for the estates of their wards and beneficiaries, §7A-246.

**SUPERSEDEAS AND STAY OF PROCEEDINGS.**

**Appeal**, §§1-269, 1-289 to 1-297.

Injunctions, §1-500.

Stay upon appeal, §1A-1, Rule 62 (d).

Exceptions as to injunctions and receiverships, §1A-1, Rule 62 (a).

**Automatic stay**, §1A-1, Rule 62 (a).

Exceptions, §1A-1, Rule 62 (a).

**Court of appeals.**

Rules of court, Appx. I, (4), Rule 34.

**Injunctions.****Appeals.****Judgment.**

Vacating restraining order or denying perpetual injunction, §1-500.

Stay pending appeal, §1A-1, Rule 62 (a).

**Automatic stay.**

Exception from automatic stay, §1A-1, Rule 62 (a).

Exception from automatic stay, §1A-1, Rule 62 (a).

**SUPERSEDEAS AND STAY OF PROCEEDINGS—Cont'd****Oil and gas conservation.**

Review by court, §113-406.

**Receivers.**

Exception from automatic stay, §1A-1, Rule 62 (a).

**Summary ejectment.****Ejectment.**

Exception from automatic stay, §1A-1, Rule 62 (a).

**SUPPORT AND MAINTENANCE.**

**Aid to families with dependent children**, §§108-38 to 108-39.1.

See SOCIAL SERVICES.

**Aid to the aged and disabled**, §§108-25 to 108-28.

See SOCIAL SERVICES.

**Handicapped persons.**

Failure to support handicapped dependent, §14-322.2.

**Infants.**

Investigation of abandonment and non-support of children.

Aid to dependent children, §§15-155.1 to 15-155.3.

**Investigations.**

Offenses involving abandonment and nonsupport of children.

Aid to dependent children, §§15-155.1 to 15-155.3.

See SOCIAL SERVICES.

**SUPREME COURT.****Bonds, surety.**

Clerk of the supreme court, §7A-11.

**Clerk of supreme court.**

Appointment, §7A-11.

**Assistants.**

Appointment, §7A-11.

Salaries, §7A-11.

Audit of accounts, §7A-11.

Bond, §7A-11.

**Duties.**

Generally, §7A-11.

**Fees.**

Generally, §7A-11.

Oath, §7A-11.

Practicing law prohibited, §84-2.

Salary, §7A-11.

Seal of office, §7A-11.

Term of office, §7A-11.

**Conduct.****Judicial conduct.**

Authority of supreme court to prescribe standards of judicial conduct, §7A-10.1.

**Constitutional provisions**, Const. N. C., art. IV, §§2, 6, 12, 16, 17.

**Justices.**

Removal for inability, Const. N. C., art. IV, §17.

**Fees, salaries and emoluments.**

Clerk of the supreme court, §7A-11.

**SUPREME COURT—Cont'd****General assembly.**

Removal of justices.

Procedure, Const. N. C., art. IV, §17.

**Impeachment.**

Justices of supreme court, Const. N. C., art. IV, §17.

**Judicial conduct.**

Authority to prescribe standards, §7A-10.1.

**Judicial standards commission.**

General provisions, §§7A-375 to 7A-377.

See JUDICIAL STANDARDS COMMISSION.

**Jurisdiction, Const. N. C., art. IV, §12.****Appeals.**

Right of appeal from courts of the trial divisions, §7A-27.

**Justices of supreme court, Const. N. C., art. IV, §6.**

Age limit for service as justice or judge, §7A-4.20; Const. N. C., art. IV, §8.

Exception, §7A-4.20.

Code of judicial conduct, Appx. VII-A.

Elections, §7A-10; Const. N. C., art. IV, §16.

Date of election, §163-1.

Jurisdiction, §163-1.

Impeachment, Const. N. C., art. IV, §17.

Judicial standards commission, §§7A-375 to 7A-377.

See JUDICIAL STANDARDS COMMISSION.

**Removal for inability.**

Procedure, Const. N. C., art. IV, §17.

**Retirement.**

General provisions, §§7A-39.1 to 7A-39.11; Const. N. C., art. IV, §8.

Recall of retired members, Const. N. C., art. IV, §8.

Term of office, §163-1.

**Library.****Library committee.**

Approval of rules and regulations, §7A-13; Appx. X.

Rules and regulations, Appx. X.

**Notices.****Justices.**

Removal procedure, Const. N. C., art. IV, §17.

**Oaths.**

Clerk of the supreme court, §7A-11.

**Reports, Appx. I, (1), Rule 46.****Distribution.**

By administrative officer, §147-45.

**Salaries.**

Clerk of the supreme court, §7A-11.

**Seals.**

Clerk of the supreme court, §7A-11.

**State auditor.**

Clerk of the supreme court.

Annual audit of accounts, §7A-11.

**SURETYSHIP, §§26-1 to 26-12.****Actions.**

Against sureties on official bonds, §109-34.

**Bonds generally, §§109-1 to 109-39.**

See BONDS, SURETY.

**Evidence.**

Evidence against principal admissible against sureties, §109-38.

**Executions.**

Dissenting surety not liable to surety on stay of execution, §26-6.

Order of sale of property when surety dissents from stay of execution, §26-6.

Principal and surety.

Surety and principal distinguished in judgment and execution, §26-1.

Stay of execution.

Dissenting surety, §26-6.

Summary remedy of surety against principal, §26-3.

**Executors and administrators, §§28-1 to 28-192, 28A-1-1 to 28A-26-9.**

See EXECUTORS AND ADMINISTRATORS.

**Judgments.**

Principal and surety.

Surety and principal distinguished in judgment and execution, §26-1.

**Liability of sureties on official bonds, §109-34.****Principal.**

Remedy of surety against principal, §§26-3, 26-3.1.

**Special proceedings, §28A-8-5.****Summary remedies.**

Surety against principal, §26-3.

**Verdict.**

Principal and surety.

Surety and principal distinguished in judgment and execution, §26-1.

**SURPLUS PROPERTY.****Administration department.**

Volunteer fire departments.

Purchases through department, §143-49.1.

**SURVEYS AND SURVEYORS.****Board of registration for professional engineers and surveyors.**

Notice of expiration of certificate, §89-8.

Secretary of board, §§89-4 to 89-6, 89-8.

**Certificate of registration.**

Copies certified by secretary of state or state archivist, §8-6.

Denial, §89-8.

Examinations, §§89-7, 89-8.

Expiration, §89-8.

Fees, §§89-7, 89-8.

Qualifications, §§89-7, 89-8.

Refusal to issue, §89-8.

Renewal, §89-8.

**SURVEYS AND SURVEYORS—Cont'd****Counties.**

County surveyor.

See COUNTY SURVEYOR.

**Definitions, §89-2.**

Practice of land surveying, §89-2.

**Denial of certificate, §89-8.****Education.**

Qualifications, §§89-7, 89-8.

**Eminent domain.**

Board of transportation.

Entry for surveys, §136-120.

**Evidence.**

Certified copies of maps, §§8-6, 8-15.

**Examinations.**

Fees, §§89-7, 89-8.

Re-examination, §89-8.

**Expiration of certificate, §§89-8, 89-11.****Fees.**

Certificate of registration, §§89-7, 89-8.

Re-examination, §89-8.

State-wide license, §105-41.

**Fisheries resources.**

Oysters and clams.

Leases, §113-202.

Registration of grants in navigable waters, §113-205.

**License.**

Nontransferable, §105-33, (d).

State-wide license, §105-41.

**Lost instruments and records.**

Establishing boundaries, §98-3.

**Municipal corporations.**

Extension of corporate limits.

Survey of proposed new areas, §160A-30.

**Natural and economic resources.**

Powers and duties of department, §113-8.

**Official survey base.**

Administrative agency.

Generally, §102-8.

Department of natural and economic resources.

Administrative agency, §102-8.

Prior work, §102-10.

Recording tax, §102-13.

Taxation.

Recording tax, §102-13.

**Practice of land surveying.**

Defined, §89-2.

**Qualifications for certification, §§89-7, 89-8.****Streets and highways.**

Eminent domain proceedings by board of transportation.

Entry for surveys, §136-120.

**Waters and watercourses.**

Cooperation of counties with state in making water resource survey, §113-21.

**SURVIVING SPOUSES.****Inheritance tax.**

Exemptions, §105-4.

**Trusts and trustees.**

Wills.

Distribution of assets in kind in satisfaction of bequests and transfers in trust, §28A-22-5.

**SURVIVORSHIP.****Banks and banking.**

Joint deposits.

Right of survivorship in bank deposits created by written agreement, §41-2.1.

**Building and loan associations.**

Right of survivorship in bank deposits created by written agreement, §41-2.1.

**Death.**

Uniform simultaneous death act, §§28A-24-1 to 28A-24-7.

See INTESTATE SUCCESSION.

**Estates.**

Bank deposit created by written agreement, §41-2.1.

**SUSPENSION OF SENTENCE AND PROBATION.****Appeals.**

Defendant may appeal from a suspended sentence, §§15-180.1, 15-200.1.

Defendant may appeal from revocation of probation or suspension, §15-200.1.

Mandatory review of probation, §15-205.1.

Right to counsel, §15-200.1.

**Arrest.**

Subsequent disposition, §15-200.

Termination of probation, §15-200.

**Attorney and client.**

Right to counsel, §15-200.1.

**Bail and recognizance.**

Termination of probation, §15-200.

**Bill of particulars.**

Prerequisite to praying that suspended sentence be placed in effect, §15-200.2.

**Clerks of court.**

Recording order of revocation in the judge's minute docket, §15-200.

**Commitments and preliminary examinations.**

Revocation of probation, §15-200.

**Conditions of probation.**

Violations.

Effect, §15-200.

**Department of correction.**

Co-operation with secretary of correction and officials of local units, §15-206.

**Extradition.**

Duties of secretary of correction, §15-203.

**Jurisdiction.**

Concurrent jurisdiction, §15-200.

**SUSPENSION OF SENTENCE AND PROBATION—Cont'd**

**Notice.**

- Intention to pray revocation.
- Probation to have notice, §15-200.1.

**Paupers.**

- Right to counsel, §15-200.1.

**Period of probation or suspension of sentence, §15-200.**

**Privileged communications.**

- Records treated as privileged information, §15-207.

**Probation officers.**

- Appointment, §15-203.
- Assignment, §15-204.
- Compensation, §§15-203, 15-204, 15-208.
- Discharge, §15-203.
- Duties, §15-205.
- Mandatory review of probation, §15-205.1.
- Notice of intention to pray revocation of probation or suspension, §15-200.1.
- Oaths, §15-204.
- Powers, §15-205.
- Promotion, §15-203.
- Records treated as privileged information, §15-207.
- Supervision of secretary of correction, §15-203.

**Records.**

- Treated as privileged information, §15-207.

**Review.**

- Mandatory review of probation, §15-205.1.

**Revocation of suspension or probation.**

- Appeal from revocation, §15-200.1.
- Bill of particulars.
- Prerequisite to praying that suspended sentence be placed in effect, §15-200.2.

- Notice of intention to pray for, §15-200.1.
- Procedure, §15-200.

- Right to counsel, §15-200.1.

**Salaries.**

- Probation officers, §15-204.

**Secretary of correction.**

- Appointment.
- Appointment of probation officers, §15-203.
- Duties.
- Generally, §15-203.
- Extradition.
- Duties, §15-203.
- Probation officers appointed by secretary, §15-203.
- Record section.
- General provisions, §§148-74 to 148-80.
- See STATE PRISON.
- Salary, §15-208.

**State prison.**

- Commitment to state prison, §15-200.

**Subsequent disposition, §15-200.**

- Concurrent jurisdiction, §15-200.

**SUSPENSION OF SENTENCE AND PROBATION—Cont'd**

**Termination of probation, §15-200.**

- Bail and recognizance, §15-200.

**Waiver.**

- Bill of particulars as prerequisite to praying that suspended sentence be placed in effect, §15-200.2.

**SWANSBORO HISTORIC COMMISSION.**

**Department of cultural resources.**

- Transfer of commission to department, §143B-51.

**SWIMMING POOLS.**

**Commission for health services.**

- Preparing the standards, §130-169.2.

**Licenses, §105-66.**

**Ordinances.**

- Local ordinances, §130-169.4.

**Regulations.**

- Local ordinances and regulations, §130-169.4.

**Standards.**

- Minimum standards.
- Adoption by reference, §130-169.2.
- Made available to local governmental units, §130-169.3.
- Adoption by reference, §130-169.3.
- Prepared by commission for health services, §130-169.2.

**SYMPHONY SOCIETY.**

**General provisions, §§140-7 to 140-10.1.**

- See NORTH CAROLINA SYMPHONY SOCIETY.

**SYPHILIS.**

**Venereal diseases, §§130-94 to 130-112.**

- See VENEREAL DISEASES.

**T**

**TAPES.**

**Records, tapes and recording devices.**

- General provisions, §§14-432 to 14-437.
- See RECORDS, TAPES AND RECORDING DEVICES.

**TAXATION.**

**Abstracts.**

- Powers of board of county commissioners as to abstracts and tax records after board of equalization and review has adjourned, §105-325.

**Actions.**

- Additional remedies, §105-244.
- Against state secretary of revenue, §105-267.
- Collection and recovery of taxes, §§105-239, 105-243.
- Corporations, §105-243.
- Collection of evidence of debt.
- Allegation that intangible personal property taxes paid, §105-202.
- Compromise of liability, §105-237.1.
- Corporations.
- Enforcement of tax, §105-232.

**TAXATION—Cont'd****Actions—Cont'd****Defense.**

Enforcement of collection of tax,  
§105-267.

**Dissolution of liquidation.**

Enforcement of tax, §105-232.

**Prevention of recovery.**

Suits not to be entertained for prevention  
of tax collection, §105-267.

**Protest.**

Recovery of taxes paid under protest,  
§105-267.

**Public service companies.**

Failure to pay tax, §105-344.

**Receivership, §105-232.****Recovery of taxes paid, §105-241.4.**

Taxes paid under protest, §105-267.

**Refunds.**

Overpayment of taxes to be refunded  
with interest, §§20-91.2, 105-266,  
105-266.1.

**Remedies of taxpayer, §105-381.****Secretary of revenue.**

Powers of secretary of revenue, §105-  
258.

**Suits for recovery of taxes, §§105-267,  
105-381.****Taxes paid.**

From proceeds of judicial sales and  
sales under powers, §105-242, (a).

Suits for recovery of taxes paid, §105-  
241.4.

**Taxpayer's remedies, §105-381.****Transferee liability, §105-239.1.****Warrant for collection of taxes, §105-242,  
(a).****Administration.**

Listing, §105-301 to 105-312. See within  
this heading, "Lists and listing."

Real and personal property appraisal,  
§§105-317, 105-318.

**Ad valorem taxes.**

When due, §105-360.

**Aeronautics, §63-52.****Airline companies.**

Public service companies, §§105-333 to  
105-344.

See PUBLIC UTILITIES.

**General provisions.**

See AERONAUTICS.

**Agents.****Franchise tax.**

Power of attorney may be required for  
agents, §105-128.

Listing by agents, §105-311.

**Officers, agents and employees.****Misdemeanor.**

Failure to comply with tax law,  
§105-233.

**Agricultural, horticultural and forest  
land.**

Appraisal, §105-277.6.

Classifications, §105-277.3.

**TAXATION—Cont'd****Agricultural, horticultural and forest  
land—Cont'd****Deferred tax.**

Computation of, §105-277.6.

**Definitions, §105-277.2.**

Notice of change in use, §105-277.5.

**Present use value.**

Application for taxation act, §105-  
277.4.

**Supervision.**

By property tax commission, §105-  
277.7.

**Use.**

Change in use.

Notice of, §105-277.5.

**Valuation.**

Appraisal, §105-277.6.

Present use value. See within this sub-  
heading, "Present use value."

**Agriculture.****Farm products.**

Place for listing for taxation, §105-304,  
(e).

Products in storage, §§105-275, 105-277.

Property classified and excluded from tax  
base, §105-275.

Property classified for taxation at re-  
duced rate, §105-277.

**Timberlands owned by the state.**

Payments to counties in lieu of taxes,  
§105-279.

**Alcoholic beverages.**

General provisions, §§105-113.68 to 105-  
113.104.

See ALCOHOLIC BEVERAGES.

**Amount in controversy.**

Action against secretary of revenue,  
§105-267.

**Animals.****License tax.**

Power of counties to levy, §153A-153.

**Annuities.****Inheritance taxes.**

Exemptions, §105-3, (5).

**Appeals.**

Action to recover tax paid, §105-241.4.

Additional taxes, §105-241.1, (h).

Administrative review, §105-241.2, (a) to  
(d).

Discovery of property not listed, §105-  
312, (d).

Jeopardy assessment, §105-241.2, (e).

**Property tax commission.**

Appeals from adoption of schedules,  
standards and rules, §105-290, (c).

Appeals from appraisal and listing  
decisions, §105-290, (b).

Documents and witnesses, §105-290, (d).

Duty to hear, §105-290, (a).

Hearing appeal from county board,  
§105-290.

**Public service companies.**

Review and appeal, §105-342.

**TAXATION—Cont'd**

**Appeals—Cont'd**

- Real property.
  - Appraisal.
    - Adoption of schedules, standards and rules, §105-317.
- Refunds of overpayment of taxes, §105-266.1.
- Schedules, standards and rules.
  - Appeals from adoption, §105-290, (c).
- Transferee liability, §105-239.1.
- Without payment of tax from tax review board decision, §105-241.3.
- Witnesses and documents, §105-290, (d).

**Appraisal.**

- Administration of real and personal property appraisal.
  - General provisions, §§105-317, 105-318.
- Agricultural, horticultural and forest land, §105-277.6.
- Appeals from appraisal decisions, §105-290, (b).
- Approval, preparation and disposition of records, §§105-318 to 105-321.
- Certain real property to be reappraised in years in which general reappraisal is not conducted, §105-287.
- Cities and towns.
  - Listing, appraising and assessing by cities and towns, §§105-326 to 105-328.
  - See MUNICIPAL CORPORATIONS.
- County board of equalization and review.
  - Giving effect to decisions, §105-323.
  - Powers and duties, §105-322, (g).
- Date as of which property is to be listed and appraised, §105-285.
- Department of revenue, §§105-288 to 105-291. See within this heading, "Department of revenue."
- Forms, §105-318.
  - Listing, appraising and assessing property, §105-318.
- Fourth-year horizontal adjustments, §105-286.
- General reappraisal of real property.
  - Real property to be appraised in years in which general reappraisal is not conducted, §105-287.
- Time for, §105-286.
- Improper appraisal.
  - Reappraisal, §105-287.
- Increase or decrease in value.
  - Reappraisal, §105-287.
- Intangible personal property.
  - Generally, §105-276.
- Land and buildings.
  - Appraisal of real property.
    - Generally, §105-317.
  - Schedules, standards and rules, §105-317.
- Not conducted, §105-287.
- Octennial plan, §105-286.

**TAXATION—Cont'd**

**Appraisal—Cont'd**

- Procedure for listing, appraising and assessing discovered property, §105-312, (d).
- Property subject to taxation, §§105-274 to 105-282. See within this heading, "Property subject to taxation."
- Property tax commission, §§105-288 to 105-291. See within this heading, "Property tax commission."
- Real property.
  - Administration, §105-317.
  - Matters for consideration, §105-317.
  - Rules.
    - Adoption, §105-317.
  - Schedules.
    - Adoption, §105-317.
  - Standards.
    - Adoption, §105-317.
- Reappraisal.
  - Appraisal of real property in years in which general reappraisal is not conducted, §105-287.
  - Certain real property to be reappraised in years in which general reappraisal is not conducted, §105-287.
  - Fourth-year horizontal adjustments, §105-286.
  - Octennial plan, §105-286.
    - Reserve for octennial reappraisal, §153A-150.
  - Schedules, standards and rules.
    - Adoption, §105-317.
  - Value to be assigned real property when not subject to appraisal, §105-286.
- Records.
  - Separate record for each tract or parcel of real property, §105-317.
- Standards.
  - For appraisal and assessment, §§105-283, 105-284.
  - Power of department of revenue to recommend, §105-291, (g).
- Time.
  - General reappraisal of real property, §105-286.
  - Listing and appraising property for taxation, §§105-285 to 105-287.
- True value.
  - Defined, §105-283.
  - Uniform appraisal standard, §105-283.
- Unjust appraisal.
  - Reappraisal, §105-287.
  - Value to be assigned real property when not subject to appraisal, §105-286.
- Assessments.**
  - Additional taxes, §105-241.1, (a).
  - Interest, §105-241.1, (i).
  - Administration of real and personal property appraisal, §§105-317, 105-318.
  - Agricultural products in storage, §§105-275, 105-277.

**TAXATION—Cont'd****Assessments—Cont'd**

Approval, preparation and disposition of records, §§105-318 to 105-321.

Cities and towns.

Listing, appraising and assessing by cities and towns, §§105-326 to 105-328.

See MUNICIPAL CORPORATIONS.

Construction of act by secretary.

Effect, §105-264.

Corporations.

Franchise tax, §105-122, (d).

Appraisal of corporate bank accounts.

Tangible and intangible property, §105-122, (d).

Cotton.

Baled cotton for manufacture or processing in state, §105-277.

Storage in state.

Deduction allowed for all indebtedness incurred directly for the purchase of cotton, §105-277.

County board of equalization and review.

Giving effect to decisions, §105-323.

Powers and duties, §105-322, (g).

Defined, §105-273, (3).

Forms, §105-318.

Listing, appraising and assessing property, §105-318.

Franchise tax, §105-122.

Intangible personal property.

Generally, §105-276.

Jeopardy, §105-241.2, (e).

Member of armed forces.

Cancellation of certain assessments, §105-244.1.

Municipal corporations.

Listing, appraising and assessing by cities and towns, §§105-326 to 105-328.

See MUNICIPAL CORPORATIONS.

Oil and gas conservation, §§113-387, 113-388.

Peanuts.

Year following year in which grown, §105-277.

Procedure.

Generally, §105-241.1, (c).

Listing, appraising and assessing discovered property, §105-312, (d).

Schedules, standards and rules.

Real property appraisal.

Adoption of schedules, etc., §105-317.

Special assessments.

See SPECIAL ASSESSMENTS.

Standards for appraisal and assessment, §§105-283, 105-284.

Time for listing and appraising property for taxation, §§105-285 to 105-287.

See within this heading, "Appraisal."

Transferee liability, §105-239.1.

Uniform assessment standard, §105-284.

**TAXATION—Cont'd****Assessor.**

List takers and assessors.

County listing, appraisal and assessing officials, §§105-294 to 105-300. See within this heading, "Personnel for county tax listing, appraisal and assessing."

**Attachment and garnishment.**

Collection of taxes, §105-242, (a), (b).

**Attempt to commit crime.**

Evade or defeat tax.

Penalty, §105-236, (7).

**Attorney at law.**

Extraterritorial authority to enforce payment.

Employment of counsel in out-of-state suit, §105-269.

**Attorney general.**

Collection of taxes, §§105-243, 105-244.

Extraterritorial authority to enforce payment, §105-269.

Department of revenue.

Assistant attorneys general, §114-4.

Fiduciary.

Tax upon settlement of fiduciary's account, §105-240.

**Bail bondsmen and runners.**

Counties.

Tax not in excess of state tax, §105-41.1.

**Bankruptcy and insolvency.**

Sales and use tax, §105-164.37.

**Banks and banking.**

Assets upon which tax levied, §105-102.3.

Decedent.

Access to safe deposits of a decedent, §105-24.

Deposits, §105-199.

Exemptions.

Intangible personal property tax.

Conditional and other exemptions, §105-212.

Inheritance tax, §105-24.

Intangible personal property tax, §105-210.

Exemptions.

Initial and other exemptions, §105-212.

Levy of tax, §105-198.

Moneyed capital coming into competition with the business of banks, §105-210.

License taxes, §105-102.3.

Safe deposits.

Inheritance tax, §105-24.

Money on hand, §105-200.

**Blind persons.**

Information concerning aid to the needy blind.

Released to the department of revenue, §111-28.

**TAXATION—Cont'd**

**Bond issues.**

- Housing authorities law.
- Tax exemptions, §157-26.
- Inheritance taxes.
- Property subject to tax, §105-11.
- Intangible personal property.
- Tax, §105-202.

**Bonds, surety.**

- Carriers.
- Using fuel purchased outside state.
- Violators to furnish bond, §105-449.52.
- Fuels tax.
- Supplier to file bond, §105-449.5.

**Books and papers.**

- Investigation and examination.
- Powers of secretary of revenue, §105-258.
- Secretary and deputies, §105-261.
- Secrecy required of officials, §105-259.

**Building and loan associations.**

- General provisions, §§105-228.22 to 105-228.27.
- See BUILDING AND LOAN ASSOCIATIONS.

**Buses.**

- Public service companies, §§105-333 to 105-344.
- See PUBLIC UTILITIES.

**Business development corporations.**

- Credit, §53A-15.
- Exemptions, §53A-15.

**Cable television companies.**

- Public service companies, §§105-333 to 105-344.
- See PUBLIC UTILITIES.

**Candy and similar products.**

- Report to secretary of revenue, §66-20.

**Capitation tax.**

- See CAPITATION TAX.

**Carriers.**

- Carriers using fuel purchased outside state, §§105-449.37 to 105-449.56.
- See CARRIERS.
- Chair and sleeping car companies.
- Privilege tax on chair and sleeping cars, §105-117.
- Franchise tax, §§105-114 to 105-129.1.
- See within this heading, "Franchise tax."
- Gasoline tax.
- Reports, §105-447.
- Public service companies, §§105-333 to 105-344.
- See PUBLIC UTILITIES.

**Cemeteries.**

- Exemption, §§62-12, 105-278.2; Const. N. C., art. V, §2, (3).

**Certificate for tax.**

- Issuance, §§105-241.2, (e), 105-242.
- Secretary of revenue, §105-242, (c).
- Lien certificate.
- Transferee liability, §105-239.1.
- Lien for tax, §105-241.2, (e).

**TAXATION—Cont'd**

**Certificate for tax—Cont'd**

- Recordation, §105-241.2, (e).

**Certification of actions, §105-291, (d).**

**Chain stores.**

- License, §105-98.

**Charities.**

- Charitable hospital purpose.
- Defined, §105-278.8.
- Charitable purpose.
- Defined, §§105-278.6, 105-278.7.
- Exemption of real and personal property used for charitable purposes, §§105-278.6, 105-278.7.

**Exemptions.**

- General provisions, §105-3, (2), (3), 105-248; Const. N. C., art. V, §2, (3).

**Hospitals.**

- Real and personal property used for charitable hospital purposes, §105-278.8.

**Hospitals.**

- Exemption of real and personal property used for charitable hospital purposes, §105-278.8.

**Intangible personal property tax.**

- Exemptions, §105-212.

**Checks.**

- Bad checks.
- Payment of taxes by, §105-357, (b).
- Discretion of secretary over penalties, §105-237.
- Penalty, §105-236, (1).

**Churches.**

- Education.
- Exemption of real and personal property of religious educational assemblies used for religious and educational purposes, §105-278.3.
- Exemption of real and personal property used for religious purposes, §105-278.3.

**Cigarette tax, §§105-113.2 to 105-113.40.**

- See CIGARETTES.

**Civil defense.**

- General provisions, §166-10.

**Classification.**

- By general assembly, Const. N. C., art. V, §2, (2).

**Clerks of court.**

- Certificate for tax.
- Indexing, §105-241.2, (e).
- Recordation of, §105-241.2, (e).

**Coin-operated machines.**

- Report of distributors, §105-250.1.

**Collection and foreclosure of taxes.**

- Additional remedies, §105-244.
- Attachment, §105-242, (a).
- Certificate for tax, §105-242.
- Certificate of amount of taxes due, §105-361.
- Coordination with United States and other states, §§105-268.1 to 105-268.3.
- Discounts for prepayment, §105-360.

**TAXATION—Cont'd****Collection and foreclosure of taxes—**

Cont'd

Executions, §105-242, (b), (c).

Foreclosure.

Contested actions, §105-374, (j).

Judgment of sale, §105-374, (k).

Illegal collection.

Governing bodies of taxing units authorized to refund taxes illegally collected, §105-382.

Inheritance tax, §§105-2 to 105-31.

See **INHERITANCE TAX**.

Injunction.

Suits not to be entertained for prevention of tax collection, §105-267.

In rem method of foreclosure.

Docketing certificate of taxes as judgment, §105-375, (b).

Intent of section, §105-375, (a).

Notice to listing taxpayer, §105-375, (c).

Judgments for taxes, §105-242, (c).

Release of lien, §105-242, (c).

Mercantile businesses.

Remedies against sellers and purchasers of stocks of goods or fixtures of wholesale or retail merchants, .

Municipal corporations, §160A-207.

Outside taxing unit.

Certification of unpaid taxes.

Duty of receiving tax collector, §105-364, (c).

Effect of certificate, §105-364, (c).

Receiving tax collector.

Duty, §105-364, (c).

Personal property.

Remedies against personal property.

Against sellers and purchasers of stocks of goods or fixtures of wholesale or retail merchants, §105-366, (d).

Public officers.

County and city officials and employees, §105-242, (b).

Public service companies.

Failure to pay tax, §105-344.

Railroads.

Failure to pay tax, §105-344.

Recording tax, §102-13.

Release.

No taxes to be released by local authorities, §105-380.

Remedies.

Against personal property.

Remedies against sellers and purchasers of stocks of goods or fixtures of wholesale or retail merchants, .

Taxpayer, §105-381.

Sales.

Sales of stocks of goods or fixtures.

Remedies against personal property, §105-366, (d).

Sheriffs.

Executions, §105-242, (c).

**TAXATION—Cont'd****Collection and foreclosure of taxes—**

Cont'd

Sheriffs—Cont'd

Order from secretary of revenue, §105-242, (a).

Warrant, §105-242, (b).

Statement of amount of taxes due, §105-361.

Statistics.

Preparation and publication of statistics, §105-256.

Suits for recovery of taxes, §§105-241.4, 105-267, 105-381.

Taxpayer's remedies, §105-381.

Transferee liability, §105-239.1.

Warrant for collection, §105-242, (a), (b).

Withholding of income taxes from wages, §§105-163.1. to 105-163.37.

See **INCOME TAX**.**Commerce and business in state.**

Classified property excluded from tax base, §105-275.

**Commissions.**

Property tax commission. See within this heading, "Property tax commission."

**Compromise and settlement.**

Domicile.

Agreements with respect to, §105-240.1.

Powers of secretary of revenue, §105-237.1.

Procedure, §105-237.1.

Tax upon settlement of fiduciary's account, §105-240.

United States.

Compromise of liability on same basis as federal settlement, §105-237.1.

**Consolidated city-county act.**

Authorized, §160B-11.

Limits, §160B-11.

Property taxes, §160B-11.

**Constitutional provisions, Const. N. C.,**

art. V, §§1 to 7.

Acts levying taxes shall state objects, etc., Const. N. C., art. V, §5.

Approval by majority of voters, Const. N. C., art. V, §2, (5).

Classification.

Uniform classification, Const. N. C., art. V, §2, (2).

Counties, Const. N. C., art. V, §2, (5).

Approval by majority of voters, Const. N. C., art. V, §2, (5).

Exemptions, Const. N. C., art. V, §2, (3).

Income taxes, Const. N. C., art. V, §2, (6); Const. U. S., amd. XVI.

Municipal corporations, Const. N. C., art. V, §2, (5).

Exemption of property from taxation, Const. N. C., art. V, §2, (3).

Purposes.

Acts levying taxes shall state objects, etc., Const. N. C., art. V, §5.

Special tax areas, Const. N. C., art. V, §2, (4).

**TAXATION—Cont'd****Constitutional provisions—Cont'd**

State-wide basis, Const. N. C., art. V, §2, (2).

**Construction of law.**

Secretary of revenue, §105-264.

**Contempt.**

Secretary of revenue.

Power of secrecy, §105-258.

**Continuing offenses, §105-235.****Conveyances.**

Excise stamp tax, §§105-228.28 to 105-228.36.

**Duties.**

Party presenting instrument for registration, §105-228.32.

**Forgery.**

Reproduction of tax stamps punishable as forgery, §105-228.36.

**Issuance.**

Register of deeds, §105-228.31.

Register of deeds, §105-228.31.

Duties, §§105-228.31, 105-228.32.

**Registration.**

Duty of party presenting instrument for registration, §105-228.32.

**Secretary of revenue.**

Stamps furnished to register of deeds, §105-228.31.

Obtaining information on real property transfers, §105-303.

Recording tax, §102-13.

Transferee liability, §105-239.1.

**Co-operative associations.**

Franchise tax, §§54-118.2, 105-125.

Property classified and excluded from tax base.

Real and personal property owned by nonprofit water or sewer associations, etc., §105-275.

**Corporations, §§55-156, 105-130 to 105-130.21.****Books and papers.**

Access to books and papers, §105-261.

Examination by secretary of revenue, §§105-258, 105-261.

**Business development corporations.**

Credits, §53A-15.

Exemptions from taxation, §53A-15.

Charter cancelled for failure to file report, §105-230.

Corporate rights restored, §105-232.

Penalty for exercising corporate functions after cancellation or suspension of charter, §105-231.

**Collection of taxes.**

Additional remedies, §105-244.

Taxes recoverable by action, §105-243.

**Contempt.**

Enforcement of investigation proceedings, §105-258.

**Dissolution or liquidation.**

Enforcement of tax, §105-232.

Failure to comply with law, §105-233.

**TAXATION—Cont'd****Corporations—Cont'd**

Franchise tax, §§105-114 to 105-129.1.

See within this heading, "Franchise tax."

Income tax, §§105-130 to 105-130.21.

See INCOME TAX.

Information must be furnished, §105-251.

Intangible personal property tax.

On shares of stock, §§105-203, 105-209.

When corporation deemed to be doing business in state, §105-206.

**Liability.**

Personal liability of officers, trustees or receivers, §105-253.

Officers, agents and employees.

**Liability.**

Personal liability of officers, trustees or receivers, §105-253.

**Misdemeanor.**

Failure to comply with tax law, §105-233.

Trustees or receivers, §105-253.

**Penalty.**

Exercising corporate functions after cancellation or suspension of charter, §105-231.

**Personal property.**

Intangible personal property tax, §§105-203, 105-209.

Receivership, §105-232.

**Reports.**

Forfeiture of charter for failure to file, §105-230.

Notification or action by secretary of state, §105-230.

Required of domestic and foreign corporations.

Franchise tax, §105-122, (a).

Returns, §105-252.

**Stocks.**

Intangible personal property.

Tax on shares of stock, §§105-203, 105-209.

Transferee liability, §105-239.1.

Violation of act a misdemeanor.

Separate offense for each day, §105-235.

**Cotton.**

Baled cotton for manufacture or processing in state.

Property classified for taxation at reduced rate, §105-277.

Classified property taxed at reduced rate, §105-277.

Property classified and excluded from tax base, §105-275.

**Counties.**

Animal tax, §153A-153.

**Anticipation notes.**

Borrowing in anticipation of collection of taxes, Const. N. C., art. V, §4, (2).

**TAXATION—Cont'd****Counties—Cont'd**

## Appeals.

County commissioners to property tax commission, §105-290.

## Appraisal.

Reserve for octennial reappraisal, §153A-150.

Approval by majority of voters, Const. N. C., art. V, §2, (5).

## Armories.

Aid for construction, §127-113.

## Bail bondsmen and runners.

Tax not in excess of state tax, §105-41.1.

Cable television franchise tax, §153A-154.

Civil defense, §166-10.

## Collection of taxes.

Remedies for collecting taxes other than property taxes, §153A-147.

## Commissioners.

Appeal to property tax commission, §105-290.

## Powers.

After adjournment of board of equalization and review, §105-325.

Consolidated city-county act, §160B-11.

Continuing taxes, §153A-148.

## County commissioners.

Appeal to property tax commission, §105-290.

## Elections.

Approval by majority of voters, Const. N. C., art. V, §2, (5).

Exemptions, §§105-278.1, 105-280, (1);

Const. N. C., art. V, §2, (3).

## Failure to pay taxes.

Power to impose penalties, §153A-146.

## Fiscal control.

Local government finance, §§159-1 to 159-182.

See LOCAL GOVERNMENT FINANCE.

## Garbage and trash.

County collection and disposal, §153A-292.

## Health.

Local appropriations, §130-21.

## Hurricanes or other acts of nature.

Protection of sand dunes along outer banks.

Authorization of taxes, §104B-9.

## Imposition of taxes.

General power to impose taxes, §153A-146.

## Intangible personal property tax.

Disposition and distribution of taxes collected, §105-213.

Purpose of tax, §105-213.

## Records.

Separate records by counties, §105-213.

Separate records by counties, §105-213.

## Levy of taxes.

Powers of county, §153A-146.

**TAXATION—Cont'd****Counties—Cont'd**

Local government finance, §§159-1 to 159-182.

See LOCAL GOVERNMENT FINANCE.

## Open spaces.

Authorization of tax, §160A-406.

## Powers.

General power to impose taxes, §153A-146.

Privilege license tax, §153A-152.

Property taxes, §153A-149.

Authorized purposes, §153A-149, (b), (c), (g).

Provision of support from revenues, §153A-149, (f).

Election, §153A-149, (d).

Increase in rate limitation, §153A-149, (e).

## Levy.

Power to levy, §153A-149, (a).

Referendum on approval, §153A-149, (d).

Power to levy, §153A-149, (a).

Purposes, Const. N. C., art. V, §2, (5).

Rate limitation, §153A-149, (c).

Increase, §153A-149, (e).

## Public service companies.

Allocation of appraised valuation of system property among local taxing units, §105-338.

## Real property.

Purposes of property tax, Const. N. C., art. V, §2, (5).

Recording tax, §102-13.

Refund of taxes illegally collected, §105-382.

Sales and use tax, §153A-151.

Sand dunes along outer banks.

Authorization of taxes for protection, §104B-9.

Special tax areas, Const. N. C., art. V, §2, (4).

## Supervision of valuation and taxation.

Department of revenue. See within this heading, "Department of revenue."

## Tennessee valley authority.

Distribution of payments, §§105-458 to 105-462. See within this heading, "Tennessee valley authority."

## Timberlands owned by the state.

Payments to county in lieu of taxes, §105-279.

Watershed improvement programs, §§139-39 to 139-46.

See SOIL AND WATER CONSERVATION DISTRICTS.

**County board of equalization and review.**

Appeals to property tax commission, §§105-290, 105-324.

Committees, §105-322, (g).

**TAXATION—Cont'd****County board of equalization and review—Cont'd****Decisions.**

Giving effect to decisions of board, §105-323.

Powers of county commissioners with respect to records after adjournment of board, §105-325.

**Duties.**

Generally, §105-322, (g).

**Endorsement.**

Permanent tax list and assessment roll, §105-323.

**Hearings.**

Powers and duties, §105-322, (g).

**Powers.**

Generally, §105-322, (g).

**Records.**

Changes to be shown, §105-319, (d).

**Subpoenas.**

Powers, §105-322, (g).

**Witnesses.**

Powers as to, §105-322, (g).

**County service districts.**

Authorized, §153A-307.

Rate limitation, §153A-307.

**Credit unions.**

Intangible personal property tax.

Exemptions, §105-212.

**Debts.**

Intangible personal property tax.

Bonds, notes and other evidence of debt, §105-202.

**Deeds.**

Excise stamp tax on conveyances, §§105-228.28 to 105-228.36. See within this heading, "Conveyances."

**Official deed.****Seals.**

Omitting seals, §47-51.

Recording tax, §102-13.

**Seals.**

Official deeds omitting seals, §47-51.

Transferee liability, §105-239.1.

**Definitions.**

Charitable hospital purpose, §105-278.8.

Charitable purpose, §§105-278.6, 105-278.7.

Discovered property, §105-312, (a).

Disposable income.

Defined, §105-277.1.

Educational purpose, §105-278.7.

Literary purpose, §105-278.7.

Machinery act, §§105-273, 105-333.

Municipality, §105-213, (b).

Owner, §105-277.1.

Public service companies, §105-333.

**Records.**

Tax records, §105-319, (a).

Scientific purpose, §105-278.7.

**TAXATION—Cont'd****Department of natural and economic resources.**

Exemption of air and water pollution abatement plant certified by department, §105-275, (8).

**Department of revenue.****Appeals.**

Schedules, standards and rules.

For appraisal of real property, §105-317.

**Appraisal standards.**

Power to recommend, §105-291, (g).

**Appraisers.**

Duty of department to appraise property of public service companies, §105-335, (a).

**Assistant attorneys general.**

Assigned to department, §114-4.

**Creation, §143B-217.****Department of tax research.**

Transfer to department, §143B-219.

**Documents and witnesses.**

Powers of department, §105-291, (c).

**Duties, §§105-288, 105-289, 105-453.**

Appraisals and assessments, §105-288.

Department to assist county authorities in securing complete listings of property, §105-289.

Generally, §143B-218.

Valuation, §105-288.

**Expenses, §105-288.**

Forms for listing, appraising and assessing property, §105-318.

**Franchise tax.**

Duties as to, §§105-116, 105-120.

**Functions.**

Generally, §143B-219.

General powers, §105-291, (a).

**Head of department.**

Secretary, §143B-220.

Information may be given to department of motor vehicles, §105-259.

Initial organization, §143B-221.

Oath, §105-288.

**Office space.**

Local authorities authorized to furnish, §105-269.1.

Organization, §143B-221.

Property tax commission, §§143B-222 to 143B-225. See within this heading, "Property tax commission."

Publication of biennial report, §105-456.

**Public service companies.**

Appraisers for public service companies, §105-335, (a).

Certification of appraised valuations to local taxing units, §§105-339 to 105-341.

**Railroads.**

Certification of appraised valuations of railroad companies, §105-340.

**Record forms.**

Power to prescribe, §105-291, (f).

**TAXATION—Cont'd****Department of revenue—Cont'd****Reports.**

Biennial report, §105-456.

Power to require, §105-291, (e).

Publication of biennial report, §105-456.

Rule-making power, §105-291, (b).

Scroll and tax book.

Preparation, §105-319.

**Secretary.**

General provisions. See within this heading, "Secretary of revenue."

Head of department, §143B-220.

State board of assessments.

Transfer to department, §143B-219.

Submission of proposed amendments to advisory budget commission, §105-455.

Witnesses and documents.

Powers of department, §105-291, (c).

**Department of tax research.**

Advisory budget commission.

Amendments.

Submission of proposed amendments, §105-455.

Continuing study of economic conditions, §105-455.

Data for governor and general assembly, §105-453.

Department of revenue.

Transfer of tax research department to department of revenue, §143B-219.

Duties, §105-453.

Examination of persons, papers, etc., §105-453.

Governor.

Data for governor and general assembly, §105-453.

Powers and duties, §105-453.

Purpose of department, §105-454.

Recommendations.

Amendments to revenue and machinery act.

Submission to advisory budget commission, §105-455.

**Reports.**

Reports from officials, boards and agencies, §105-453.

Study of taxation, §105-453.

**Discounts.**

Prepayment of tax, §105-360.

Schedules of counties, cities, etc., §105-360.

**Discovery and assessment of property not listed.**

Procedure, §105-312, (d).

**Districts.**

Special tax districts.

Enlarging tax districts by permanently attaching contiguous property, §115-77.

**Documents.**

Property tax commission.

Appeals, §105-290.

**TAXATION—Cont'd****Dogs.**

Dogs owned and held for personal use.

Exclusion from tax base, §105-275.

**Domicile.**

Agreements with respect to, §105-240.1.

**Education, §§115-1 to 115-357.**

Annexation or consolidation of districts from particular county, §115-116, (h).

Consolidation of city or county administrative units, §115-116, (h).

Educational purpose.

Defined, §105-278.7.

**Elections.**

Purposes for which elections may be called, §115-116.

Supplemental tax, §115-116, (h).

Exemption for educational purposes, Const. N. C., art. V, §2, (3).

Real and personal property used for educational purposes, §§105-278.4, 105-278.7.

Intangible personal property tax.

Exemptions, §105-212.

Property used for scientific or literary purposes.

Exemption of real and personal property, §105-278.7.

**Religion.**

Exemption of real and personal property of religious educational assemblies used for religious and educational purposes.

**Elections.**

Areas authorized to vote local taxes, §§115-116 to 115-124.

Open spaces.

Special tax elections, §160A-406.

School areas authorized to vote local taxes, §§115-116 to 115-124.

**Electric, telegraph and telephone companies.**

Franchise tax, §§105-116, 105-120.

Electric membership corporation, §105-116.

Telegraph companies, §105-119.

Telephone companies, §105-120.

Public service companies, §§105-333 to 105-344.

See PUBLIC UTILITIES.

Telegraph companies, §105-119.

Telephone companies, §105-120.

Franchise tax, §105-120.

**Environmental management commission.**

Franchise tax.

Credit to corporations for waste treatment plant or pollution abatement equipment, §105-122, (b).

**Equalization, §§105-322 to 105-325.** See within this heading, "County board of equalization and review."**Evading or defeating tax.**

Penalty, §105-236, (7).

**TAXATION—Cont'd**

**Evidence.**

Certificate of secretary as to noncompliance with law, §105-236, (11).

**Executions.**

Collection of taxes, §105-242, (b), (c).

**Executors and administrators.**

Federal income tax refunds.

Excess funds.

Disposition, §28A-15-9.

Payment to surviving spouse, §28A-15-7.

Separate returns, §28A-15-7.

Joint personal representatives.

Listing properties for taxes and preparing tax returns, §28A-13-6.

State income tax refunds.

Excess funds.

Disposition, §28A-15-9.

**Exemptions from taxation.**

Academies.

Personal property, §105-278.4.

Agriculture.

Farm products held for shipment, §105-275.

Applications for property tax exemptions or exclusions, §105-282.1.

Bridge bonds, §136-89.42.

State bridges bonds act, §136-89.42.

Burden of proof.

Owners claiming exemptions.

Have burden of establishing, §105-282.1.

Burial property, §105-278.2.

Business development corporations, §53A-15.

Cemeteries.

Constitutional provisions, Const. N. C., art. V, §2, (3).

Charitable organizations.

Real and personal property, §105-275.

Charities, §§105-3, (2), (3), 105-248; Const. N. C., art. V, §2, (3).

Hospitals.

Real and personal property used for charitable hospital purposes, §105-278.8.

Real and personal property used for charitable purpose, §§105-278.6 to 105-278.8.

Churches.

Education.

Real and personal property of religious educational assemblies used for religious and educational purposes, §105-278.5.

Constitutional provisions, Const. N. C., art. V, §§1, 2, (3).

Corporations.

Business development corporations, §53A-15.

Cotton.

Held for shipment, §105-275.

**TAXATION—Cont'd**

**Exemptions from taxation—Cont'd**

Counties.

Exemption of real and personal property owned by units of government, §105-278.1.

Dogs.

Held for personal use by individuals, §105-275.

Education, §105-248.

Churches.

Real and personal property of religious educational assemblies used for religious and educational purposes, §105-278.5.

Property used for scientific or literary purposes.

Real and personal property exempt, §105-278.7.

Real and personal property exempt, §105-278.4.

Educational buildings and land.

Real and personal property, §105-278.4.

Franchise tax.

Corporations to which tax does not apply, §105-125.

General assembly.

Not to be delegated by general assembly, Const. N. C., art. V, §2, (3).

General exemption.

Individually owned personal property, §105-278.9.

Good will industries.

Real and personal property belonging to, §105-275.

Homes for the aged.

Real and personal property exempt from taxation, §105-278.6.

Hospitals.

Authorities, §§105-278.1, 131-110.

Facilities finance, §131-158.

Real and personal property used for charitable hospital purposes, §105-278.8.

Housing.

Authorities, §§105-278.1, 157-26.

Industrial schools.

Personal property, §105-278.4.

Real property, §105-278.4.

Inheritance, §§105-2 to 105-31.

See INHERITANCE TAX.

Insurance.

Intangible personal property tax, §105-212.

Life and accident and health insurance guaranty association, §58-155.80.

Intangible personal property tax, §105-212.

Libraries.

Public libraries.

Real and personal property exempt, §105-278.4.

Life and accident and health insurance guaranty association, §58-155.80.

**TAXATION—Cont'd****Exemptions from taxation—Cont'd**

- Municipal corporations.
  - Real and personal property owned by units of government, §105-278.1.
- Museums.
  - Real and personal property exempt, §105-278.4.
- Nonprofit water or sewer associations or corporations.
  - Real and personal property owned by, §105-275.
- Nonresidents' personal property in transit, §105-275.
- Personal property.
  - Individually owned personal property, §105-278.9.
  - Not exceeding three hundred dollars, Const. N. C., art. V, §2, (3).
  - Owned by units of government, §105-278.1.
- Pollution.
  - Abatement facilities, §105-275, (8).
- Property classified and excluded from tax base, §105-275.
- Real property.
  - Applications for property tax exemptions, §105-282.1.
  - Educational purposes, §105-278.7.
  - Owned by units of government, §105-278.1.
  - Religious purposes, §105-278.3.
- Religion.
  - Education.
    - Real and personal property of religious educational assemblies used for religious and educational purposes, §105-278.5.
  - Real and personal property used for religious purposes, §105-278.3.
- Rescue squads.
  - Real and personal property used for charitable purposes, §105-278.6.
- Residence of owner, Const. N. C., art. V, §2, (3).
- Science and technology.
  - Property held for scientific purposes, §105-278.7.
- Society for the prevention of cruelty to animals.
  - Personal property, §105-278.6.
  - Real property, §105-278.6.
- Special nuclear materials.
  - Held for manufacture or delivery, §105-275.
- State.
  - Real and personal property owned by units of government, §105-278.1.
- State-wide basis, Const. N. C., art. V, §2, (3).
- Statistics.
  - Preparation and publication, §105-256.
- Tobacco.
  - Held for shipment, §105-275.

**TAXATION—Cont'd****Exemptions from taxation—Cont'd**

- United States.
  - Exemption of real and personal property owned by units of government, §105-278.1.
- Universities and colleges.
  - University of North Carolina, §§116-16, 116-19.
- Veterans.
  - Personal property of organizations, etc., exempt, §105-278.7.
  - Real property of societies and clubs exempt from taxation, §105-278.7.
- Veterans' organizations.
  - Real and personal property, §105-275.
- Warehouse property, §105-275.
- Young men's christian associations.
  - Personal property, §105-278.6.
  - Real property, §105-278.6.
- Young women's christian associations.
  - Real and personal property, §105-278.6.
- Express companies.**
  - Franchise or privilege tax, §105-118.
- Farm credit administration act.**
  - Franchise tax.
    - Co-operative associations, §105-125.
- Fees.**
  - Collection.
    - Additional remedies, §105-244.
    - Recoverable by action, §105-243.
- Fertilizers.**
  - Deduction allowed on all indebtedness incurred in purchase of fertilizer, §105-277.
- Fiduciaries.**
  - Personal liability, §105-253.
  - Personal property.
    - Place for listing tangible personal property for taxation, §§105-304, (g), (h), 105-305, (d), (e).
    - Place for listing tangible personal property for taxation, §§105-304, (g), (h), 105-305, (d), (e).
  - Settlement.
    - Tax upon settlement of fiduciary's account, §105-240.
- Fines, penalties and forfeitures.**
  - Administrative review by tax review board, §105-241.2.
  - Attempt to evade or defeat tax, §105-236, (7).
  - Bad checks in payment of taxes, §§105-236, (1), 105-357, (b).
  - Collection.
    - Additional remedies, §105-244.
  - Continuing offense, §105-235.
  - Corporations, §§105-230 to 105-235.
    - Exercising corporate functions after cancellation or suspension of charter, §105-231.
  - Officers, agents and employees.
    - Failure to comply with tax law, §105-233.
  - Fraud, §105-236, (6).

**TAXATION—Cont'd****Fines, penalties and forfeitures—Cont'd**

- Licenses.
  - Failure to obtain, §105-236, (2).
- Negligence, §105-236, (5).
- Nonpayment of tax, §105-360.
- Officers, agents and employees.
  - Corporations.
    - Failure to comply with tax law, §105-233.
- Payment.
  - Bad checks, §§105-236, (1), 105-357, (b).
  - Failure to pay tax when due, §§105-236, (4), 105-344.
  - Willful failure to collect or pay tax, §105-236, (8).
- Public service companies.
  - Failure to file reports, §§105-334, 105-343.
  - Failure to pay tax, §105-344.
- Railroads.
  - Failure to file reports, §§105-334, 105-343.
  - Failure to pay tax, §105-344.
- Recovery by action, §105-243.
- Reports.
  - Failure to make, §§105-315, 105-316, 105-334, 105-343.
- Return.
  - Willful failure to file return, supply information or pay tax, §105-236, (9).
- Secrecy required of officials, §105-259.
- Secretary of revenue.
  - Discretion of secretary over penalties, §105-237.
- Tax collectors.
  - Failure to furnish statement of amount of taxes due, §105-361.
- Tax supervisor.
  - Unlawful disclosure of information, §105-296, (h).
- Venue.
  - Violation, §105-236, (11).
- When applicable, §105-360.
- Willful failure to collect, withhold or pay tax, §105-236, (8), (9).

**Fisheries resources.**

- Oyster and clam leases.
  - Treated as real property, §113-202.

**Forests.**

- Procedure for acquisition of delinquent tax lands from counties, §113-31.
- Purchase of lands for use as demonstration forests, §113-32.
- Use of lands acquired by counties through tax foreclosures as demonstration forests, §113-30.

**Forgery.**

- Excise stamp tax on conveyances.
  - Reproduction of stamps, §105-228.36.

**Forms.**

- Blanks furnished by secretary of revenue, §105-254.

**TAXATION—Cont'd****Forms—Cont'd**

- Department of revenue.
  - Power to prescribe record forms, §105-291, (f).
- Intangible personal property tax.
  - Returns, §105-206.
- Listing, appraising and assessing property, §105-318.
- Receipts, §105-320.
- Release of lien for taxes, §105-242, (c).
- Franchise tax**, §§105-114 to 105-129.1.
  - Allocation or apportionment of capital stock, surplus and undivided profits, §105-122, (c).
- Assessment.
  - Corporations, §105-122, (c).
    - Appraisal of corporate bank deposits, tangible and intangible property, §105-122, (d).
    - Day for assessment, §105-122, (d).
- Burial.
  - Mutual burial associations, §105-121.1.
- Bus or street transportation companies, §105-116.
- Cooperative associations, §§54-118.2, 105-125.
- Corporations.
  - Allocation of capital stock, surplus and undivided profits, §105-122, (d).
  - Appraisal of corporate bank deposits, tangible and intangible property, 105-122, (d).
  - Charitable corporations.
    - Exemptions, §105-125.
  - Corporations to which article does not apply, §105-125.
- Credits.
  - Cost of sewerage and waste treatment plants, §105-122, (d), (h).
- Definitions, §§105-114, 105-122, (b).
- Doing business.
  - Defined, §105-114.
- Domestic corporations, §105-122.
  - Exemptions, §105-125.
- Foreign corporations, §105-122.
  - Allocation of capital stock, surplus and undivided profits, §105-122, (c).
  - Doing business defined, §105-114.
- New corporations, §105-123.
- Payable to the secretary of revenue, §105-127.
- Returns.
  - Affirmation of officer signing, §105-122, (a).
- Subsidiary corporations, §§105-122, (b), 105-123.
- Tax review board.
  - Allocation or apportionment of capital stock, surplus and undivided profits, §105-122, (c).

**TAXATION—Cont'd****Franchise tax—Cont'd**

Credits.

Corporations.

Cost of sewerage or waste treatment plants, §105-122, (d), (h).

Definitions, §§105-114, 105-122, (b).

Doing business.

Defined, §105-114.

Electric membership corporation, §105-116.

Electric, telegraph and telephone companies, §§105-116, 105-120.

Exemptions.

Corporations, §105-125.

Express companies, §105-118.

Foreign corporations, §105-122.

Gas companies, §105-116.

Investment companies, §105-125.

Real estate investment trust.

Determination of basis for franchise tax, §105-125.

Regulated investment company.

Determination of basis for franchise tax, §105-125.

Manufacturers.

Reimbursement of certain manufacturers authorized, §105-129.1.

Nature of taxes, §105-114.

Parlor cars, §105-117.

Payment.

Date for payment, §105-122.

Extension of time for filing returns, §105-129.

Payable to secretary of revenue, §105-127.

When payable, §105-127.

Penalty.

Reimbursement of certain manufacturers.

Violation, §105-129.1.

Property tax commission.

Railroad companies.

Duties as to, §105-115.

Public service companies not otherwise taxed, §105-116.

Public utilities, §§105-116, 105-120.

Pullman cars, §105-117.

Railroads, §105-115.

Privilege tax on railroads, §105-115.

Pullman, sleeping, chair and dining cars, §105-117.

Rate of assessment.

Corporations, §105-122.

Reimbursement.

Manufacturers, §105-129.1.

Returns.

Corporations, §105-122, (a).

Extension of time, §105-129.

Secretary of revenue.

Member of board, §105-122, (c).

Power of attorney may be required for agent, §105-128.

Public service companies.

Collection of tax, §§105-116, 105-120.

**TAXATION—Cont'd****Franchise tax—Cont'd**

Secretary of revenue—Cont'd

Railroad companies.

Collection of tax, §105-115.

Sleeping cars, §105-117.

State disbursing officer.

Public service companies.

Distribution of tax to municipalities, §§105-116, 105-120.

Telephone companies, §105-120.

Street buses, §105-116.

Street railways, §105-116.

Tax review board.

Allocation or apportionment of capital stock, surplus and undivided profits of corporation, §105-122, (c).  
Member of board, §§105-122, (c), 105-269.2.

Secretary of revenue.

Telegraph companies, §105-119.

Telephone companies, §105-120.

Valuation.

Corporations, §105-122, (d).

Appraisal of corporate bank deposits, tangible and intangible property, §105-122, (d).

Water and sewerage companies, §105-116.

Water companies and waterworks, §105-116.

**Fraternal orders.**Real and personal property belonging to.  
Classified property excluded from tax base, §105-275.**Fraud.**

Penalty, §105-236, (6).

**Freight car line companies, §105-228.2.**

Refund, §105-228.2.

**Fruits.**

Vinous and other fruit products.

Property classified for taxation at reduced rate, §105-277.

**Fuels tax, §§105-449.1 to 105-449.36.**

See FUELS TAX.

**Gas and gas companies.**

Franchise tax, §105-116.

Reimbursement of certain manufacturers authorized, §105-129.1.

Gross receipts.

Defined, §105-116.

Privilege tax, §105-116.

Public service companies, §§105-333 to 105-344.

See PUBLIC UTILITIES.

**Gasoline tax.**

General provisions, §§105-430 to 105-449.01.

See GASOLINE TAX.

Refund.

City transit systems, §105-446.3.

**General assembly.**

Acts levying taxes shall state objects, etc., Const. N. C., art. V, §5.

**TAXATION—Cont'd****General assembly—Cont'd**

## Classification.

Power to classify by general assembly,  
Const. N. C., art. V, §2, (2).

**General investigatory authority, §105-291, (c).****Gifts.**

Gift taxes, §§105-188 to 105-197.

See GIFTS.

## Inheritance tax.

Credit allowed on inheritance tax for  
gift tax paid, §105-8.

## Reports.

Corrections and changes.

Supplemental reports reflecting,  
§105-197.1.

## Returns.

Corrections and changes, §105-197.1.

Transferee liability, §105-239.1.

**Governor.**

Coordination with United States and  
other states.

Administration and collection of taxes,  
§§105-268.1 to 105-268.3.

**Gross earnings, §§105-228.1, 105-228.2.**

Definition of tax, §105-228.2.

In lieu of ad valorem taxes.

Freight car line companies, §105-228.2.

**Guardian and ward.**

Evidence of payment, §105-240.

## Personal property.

Place for listing intangible personal  
property, §105-305, (e).

Place for listing tangible personal  
property for taxation, §105-304, (h).

Place for listing intangible personal  
property, §105-305, (e).

Place for listing tangible personal  
property for taxation, §105-304, (h).

**Handicapped persons.**

## Veterans.

Cancellation of certain assessments,  
§105-244.1.

**Health.**

## Counties.

Local appropriations, §130-21.

**Hearings.**

County board of equalization and review.

Powers and duties, §105-322, (g).

Public service companies.

Appraisal of property, §105-342.

**Hospitals.**

Exemption of real and personal property  
used for charitable hospital purposes,  
§105-278.8.

Hospital, medical and dental service cor-  
porations, §57-14.

**Housing authorities law, §157-26.****Hurricanes or other acts of nature.**

Protection of sand dunes along outer  
banks.

Authorization of taxes, §104B-9.

**TAXATION—Cont'd****Husband and wife.**

Federal income tax refunds.

Assets of estate of surviving spouse,  
§28A-15-7.

Excess funds.

Disposition, §28A-15-9.

Separate returns, §28A-15-7.

Inheritance taxes, §§105-2, 105-14, 105-24.

**Income tax.**

General provisions, §§105-130 to 105-163.37.

See INCOME TAX.

**Information.**

Corporations, §105-251.

Must be furnished, §105-251.

**Inheritance tax, §§105-2 to 105-31.**

See INHERITANCE TAX.

**Injunctions.**

Remedy by injunction, §105-244.

Suits not to be entertained for prevention  
of tax collection, §105-267.

**Intangible personal property.**

Attachment or garnishment, §105-242,  
(b).

Bank deposits, §105-199.

Determining amount of deposit, §105-199.

Payment.

Time of payment, §105-199.

Rate, §105-199.

Banks and banking.

Levy of tax, §105-198.

Moneyed capital coming into competi-  
tion with business of banks, §105-210.

Bond issues, §105-202.

Collection, §105-242, (b).

Disposition and distribution of taxes  
collected, §105-213.

## Corporations.

Reports as to stockholders to secretary  
of revenue, §105-209.

Shares of stock, §105-203.

Rate of tax, §105-203.

When corporation deemed to be doing  
business in state, §105-206.

## Counties.

Separate records, §105-213.

## Debts.

Bonds, notes and other evidence of  
debt, §105-202.

Disposition and distribution of taxes  
collected, §105-213.

## Evasion.

Conversion of intangible personal  
property to evade taxation not to  
defeat assessment and collection of  
proper taxes.

Exemptions, §105-212.

Bank deposits, §105-199.

Conditional and other exemptions,  
§105-212.

Institutions exempted, §105-212.

**TAXATION—Cont'd****Intangible personal property—Cont'd**

Forms.

Returns, §105-206.

General provisions, §105-276.

Information from the source.

Corporations, §105-209.

Insurance.

Deposit with insurance companies,  
§105-205.

Date of tax, §105-205.

Interest.

Extension of payments, §105-206.

Lien.

Date lien attaches, §105-206.

Money on hand, §105-200.

Rate of tax, §105-200.

Municipal corporations.

Disposition and distribution of taxes  
collected, §105-213.

Negotiable instruments, §105-202.

Nonresidents, §105-206.

Payments.

Extensions, §105-206.

When due and payable, §105-206.

Place for listing, §105-305.

Power of attorney.

Agent of taxpayer, §105-217.

Protection of taxpayer, §105-211.

Purpose of tax, §105-213.

Rates of tax.

Bank deposits, §105-199.

Bonds, notes and other evidence of  
debt, §105-202.

Insurance companies.

Funds on deposit, §105-205.

Money on hand, §105-200.

Shares of stock in corporations, §105-  
203.

Records.

Separate records by counties, §105-213.

Returns.

Deposits.

Money on deposit, §105-199.

Effect of, §105-211.

Filed when, §105-206.

Money on hand, §105-200.

Trust, fiduciary and surety companies.

Levy of tax, §105-198.

Trusts.

Exempted trusts, §105-212.

**Interest.**

Additional taxes, §105-241.1, (i).

Delinquent taxes, §105-360.

Intangible personal property tax.

Extension of time for payment, §105-  
206.Overpayment to be refunded with inter-  
est, §105-266.

Penalties, §105-360.

Recovery of taxes paid under protest,  
§105-267.

Refunds, §§105-266, 105-266.1.

Procedure, §105-266.1.

**TAXATION—Cont'd****Interest—Cont'd**Time for filing reports extended, §105-  
263.**Interpretation and construction.**

Construction of the subchapter, §105-264.

**Investigatory authority, §105-291, (c).****Investments.**

Franchise tax.

Real estate investment trust.

Determination of basis for franchise  
tax, §105-125.

Regulated investment company.

Determination of basis, §105-125.

Real estate investment trust.

Franchise tax.

Termination of basis, §105-125.

Intangible personal property.

Exemptions, §105-212.

Regulated investment company.

Exemptions, §105-212.

Franchise tax.

Determination of basis, §105-125.

Intangible personal property tax.

Exemption, §105-212.

**Jails.**

Expenses of convicts.

Taxes may be levied for expenses of  
convicts, §162-48.**Judgments for taxes, §105-242, (c).**

Certificate of judgment, §105-242, (b), (c).

Collection of taxes, §105-242, (b), (c).

Exemptions.

Free from claims for homestead and  
personal property exemptions,  
§105-239.Preference and priority against property  
of defendant, §105-239.

Public service companies, §105-344.

Failure to pay tax, §105-344.

Recovery of taxes paid under protest,  
§105-267.

Release of lien.

Procedure, §105-242, (c).

**Levy.**

Lien.

Date lien attaches, §105-355.

**Libraries.**

Public libraries.

Personal property exempt, §105-278.4.

Real property exempt, §105-278.4.

**Licenses, §§105-33 to 105-113.**

See LICENSES.

**Lien for taxes.**

Certificate for tax.

Recordation, §105-241.2.

Certificate of lien, §105-239.1.

Certificates of amount of taxes due,  
§105-361.

Compromise and settlement, §105-237.1.

Creation, §105-355.

Intangible personal property, §105-206.

Personal property.

Date as of which lien attaches, §105-  
355.

**TAXATION—Cont'd**

**Lien for taxes—Cont'd**

- Real property.
  - Date as of which lien attaches, §105-355.
- Release.
  - Secretary of revenue, §105-242, (c).
- Statement of amount of taxes due, §105-361.
- Time.
  - Date as of which lien attaches, §105-355.
- Transferee liability, §105-239.1.

**Life estates.**

- Gift tax, §105-195.

**Limitation of actions.**

- Additional taxes.
  - Limit on time of recovery, §105-241.1.
- Collection of taxes, §105-242, (c).
- Refunds.
  - Overpayment of taxes.
    - Procedure for refund, §§105-266, 105-266.1.
- Transferee liability, §105-239.1.

**Lists and listing.**

- Administration.
  - Affirmation, §105-310.
    - Duty to appear for purpose of listing and signing affirmation, §105-311.
  - Agents and mail.
    - Use of, §105-311.
  - Duty to appear for purpose of listing and signing affirmation, §105-311.
  - Extensions of time, §105-307.
  - Intangible personal property.
    - Place for listing, §105-305.
  - Mail and agents.
    - Use of, §105-311.
  - Obtaining information on real property transfers, §105-303.
  - Permanent listing, §105-303.
  - Real property.
    - Placed for listing, §105-301.
  - Tangible personal property.
    - Place for listing, §105-304.
- Affirmation.
  - Agents and mail.
    - Use of, §105-311.
  - Duty to appear for purposes of listing and signing affirmation, §105-311.
  - Signing, §105-311.
- Agents and mail.
  - Use of, §105-311.
- Annual listing, §105-285.
- Appeals.
  - From appraisal and listing decisions, §105-290, (b).
  - Review and appeals of listings and valuations, §§105-322 to 105-325.
    - See within this heading, "County board of equalization and review."
- Approval, preparation and disposition of records, §§105-318 to 105-321.

**TAXATION—Cont'd**

**Lists and listing—Cont'd**

- Cities and towns.
  - Listing, appraising and assessing by cities and towns, §§105-326 to 105-328.
- See MUNICIPAL CORPORATIONS.
- County board of equalization and review.
  - Giving effect to decisions, §105-323.
  - Powers and duties, §105-322, (g).
- Dates for listing and appraising property for taxation, §§105-285 to 105-287.
  - See within this heading, "Appraisal."
- Forms, §105-318.
  - Listing, appraising and assessing property, §105-318.
- Intangible personal property.
  - Listing instructions, §105-305, (a).
  - Place for listing, §105-305.
- Mail and agents.
  - Use of, §105-311.
- Municipal corporations.
  - Listing, appraising and assessing by cities and towns, §§105-326 to 105-328.
  - See MUNICIPAL CORPORATIONS.
- Permanent listing of real property, §105-303.
- Personal property.
  - Intangible personal property, §105-305.
  - Place for listing.
    - Intangible property, §105-305.
- Place for listing.
  - Intangible property, §105-305.
  - Tangible property, §105-304.
- Procedure for listing, appraising and assessing discovered property, §105-312, (d).
- Real property.
  - Obtaining information on transfers, §105-303.
  - Permanent listing, §105-303.
  - Place for listing, §105-301.
- Reports in aid of listing.
  - Multi-county businesses.
    - Report of personal property by, §105-313.
- Tangible personal property.
  - Definitions, §105-304, (b).
  - Executors and administrators, §105-304, (g).
    - Property of decedent whose estate is in process of administration, etc., §105-304, (g).
- Farm products, §105-304, (e).
- Fiduciaries.
  - Generally, §105-304, (h).
  - General rule, §105-304, (c).
  - Guardians, §105-304, (h).
  - Listing instructions, §105-304, (a).
  - Nonresidents, §105-304, (d).
  - Place for listing, §105-304.

**TAXATION—Cont'd****Lists and listing—Cont'd**

Tangible personal property—Cont'd

Property of taxpayers with no fixed residence in state, §105-304, (d).

Property situated or commonly used at premises other than owner's residence, §105-304, (f).

Trustees, §105-304, (h).

**Local development, §§158-1 to 158-24.**

See LOCAL DEVELOPMENT.

**Machinery act, §§105-271 to 105-395.**

Definitions, §§105-273, 105-333.

Public service companies, §§105-333 to 105-344.

See PUBLIC UTILITIES.

**Mail.**

Listing of property for taxation by mail, §105-311.

**Manufacturers.**

Franchise tax.

Reimbursement of certain manufacturers authorized, §105-129.1.

**Mercantile businesses.**

Collection of taxes.

Remedies against sellers and purchasers of stocks of goods or fixtures, §105-366, (d).

**Metropolitan water districts.**

Collection of tax, §162A-45.

Levy of tax, §162A-45.

Rate.

Determination of tax rate by district board, §162A-45.

Remittance and deposit of funds, §162A-45.

**Military services.**

Death in service.

Cancellation of certain assessments, §105-244.1.

Interest.

Certain veterans relieved of payment of interest on taxes, §105-360.

**Money.**

Bank deposits, §105-199.

On hand, §105-200.

**Mortgages and deeds of trust.**

Intangible personal property tax.

Required to be paid, §105-202.

Recording tax, §102-13.

**Mosquito control.**

Districts, §130-213.

**Motor carriers.**

Franchise tax.

Schedule of franchise tax, §105-116.

Street transportation.

Transportation of passengers for hire, §105-120.1.

Fuel purchased outside state.

General provisions, §§105-449.37 to 105-449.56.

See CARRIERS.

**TAXATION—Cont'd****Motor carriers—Cont'd**

Privilege tax.

Street transportation system.

Transportation of passengers for hire, §105-120.1.

Public service companies, §§105-333 to 105-344.

See PUBLIC UTILITIES.

**Municipal corporations.**

Anticipation of taxes.

Borrowing in anticipation and collection of taxes, Const. N. C., art. V, §4, (2).

Approval by majority of voters, Const. N. C., art. V, §2, (5).

Assessments.

Appraisal and assessment of property subject to city and town taxation, §105-327.

Attachment and garnishment.

Collecting taxes, §160A-207.

Civil defense, §166-10.

Collection.

Municipal officials and employees, §105-242, (b).

Remedies for collecting taxes, §160A-207.

Consolidated city-county act, §160B-11.

Continuing taxes.

General provisions, §160A-208.

Counties.

More than one county.

Listing, appraisal and assessment of property situated in more than one county, §105-328.

Elections.

Approval by majority of voters, Const. N. C., art. V, §2, (5).

Exemptions from.

General provisions, Const. N. C., art. V, §2, (3).

Personal property, §105-210, (1).

Real and personal property owned by units of government, §105-278.1.

Extension of corporate limits.

Annexation of noncontiguous areas.

Annexed area subject to city taxes and debts, §160A-58.3.

Franchise tax.

Distribution of tax collected from certain public service companies, §§105-116, 105-120.

Express companies, §105-118.

Telegraph companies, §105-119.

Telephone companies.

Distribution of tax from municipalities, §105-120.

Intangible personal property tax.

Disposition and distribution of taxes collected, §105-213.

Purpose of tax, §105-213.

Liens.

Collection of taxes, §160A-207.

**TAXATION—Cont'd****Municipal corporations—Cont'd**

Listing, appraising and assessing by cities and towns, §§105-326 to 105-328.

See MUNICIPAL CORPORATIONS.

Open spaces.

Authorization of tax, §160A-406.

Power.

Property taxes, §160A-209, (a).

Property taxes.

Authorization, §160A-209, (h).

Election, §160A-209, (e).

Increase in rate limitation, §160A-209, (f).

Procedure, §160A-209, (e).

General provisions, §160A-209.

Power to levy, §160A-209, (a).

Purposes, §160A-209, (b), (c), (g); Const. N. C., art. V, §2, (5).

Rate.

Limitation, §160A-209, (d).

Increase in limitation, §160A-209, (f).

Public service companies.

Allocation of appraised valuation of system property among local taxing units, §105-338.

Certification of appraised valuations.

Nonsystem property and locally assigned rolling stock, §105-339.

Department of revenue.

Appraisal, §105-288.

Public service system property, §105-341.

Railroad company property, §105-340.

Refund of taxes.

Illegally collected, §105-382.

Scroll and tax book.

Corporations, §105-319.

Service districts.

Levy authorized, §160A-542.

Rate limitation, §160A-542.

Special tax areas, Const. N. C., art. V, §2, (4).

Supervision of valuation and taxation.

Department of revenue. See within this heading, "Department of revenue."

Television.

Cable television franchise tax, §160A-214.

Wines.

Unfortified wine.

On-premises or off-premises retail license, §105-113.78.

Retail license, §105-113.78.

**Museums.**

Real and personal property exempt from taxation, §105-278.4.

**Negligence.**

Negligent failure to comply.

Penalty, §105-236, (5).

**Negotiable instruments.**

Intangible personal property, §105-202.

**TAXATION—Cont'd****Nonresidents.**

Intangible personal property taxed, §105-206.

Personal property.

Classified and excluded from tax base, §105-275.

Place for listing intangible personal property, §105-305, (e).

Place for listing tangible personal property for taxation, §105-304, (d).

**Notice.**

Additional taxes.

Secretary of revenue, §105-241.1.

Collection of taxes, §105-242, (b).

Public service companies.

Appraisal of property, §105-342.

**Nuclear materials.**

Special nuclear materials.

Held for manufacture or delivery.

Exempt, §105-275, (6).

**Oaths.**

Power of secretary of revenue to administer, §§105-258, 105-261.

**Officers, agents and employees.**

Aiding or abetting officers, agents or employees in violation of subchapter a misdemeanor, §105-234.

Misdemeanor.

Failure to comply with tax law, §105-233.

**Office space.**

Department of revenue.

Local authorities to furnish, §105-269.1.

**Oil and gas conservation.**

Subsurface oil, gas and mineral interests.

Assessed for ad valorem taxes as real property, §§1-42.2, (d), 1-42.3, (d).

Collection and foreclosure of taxes, §§1-42.2, (d), 1-42.3, (d).

Notice of subsection published by board of commissioners, §§1-42.2, (d), 1-42.3, (d).

Tax assessments, §113-387.

Collection, §113-388.

**Oils.**

Dealers in oils, §105-72.

**Payment.**

Certificate of secretary as to nonpayment.

Prima facie evidence, §105-236, (11).

Checks.

Bad checks, §105-237.

Penalty for bad checks, §105-236, (1).

Discounts, §105-360.

Extraterritorial authority to enforce payment, §105-269.

Franchise tax, §§105-122, 105-127, 105-129.

Gift tax.

Time of payment, §105-191.

Inheritance tax, §§105-2 to 105-31.

See INHERITANCE TAX.

**TAXATION—Cont'd****Payment—Cont'd**

Intangible personal property.

Payment required before recovery on bonds, notes and other evidence of debt, §105-202.

When taxes due and payable, §105-206.

Interest.

Overpayment to be refunded with interest, §105-266.

Nonpayment.

Interest, §105-360.

Overpayment.

Refund.

Taxes illegally collected, §105-382.

Penalty.

Failure to pay, §§105-236, (4), 105-360.

Public service companies, §105-344.

Willful failure to pay tax, §105-236, (8).

Prepayments.

Discounts, §105-360.

Schedule, §105-360.

Protest, §105-267.

Public service companies.

Failure to pay tax, §105-344.

Refund with interest, §§105-266, 105-266.1.

Remedies of taxpayer, §105-381.

Suits for recovery of taxes, §§105-267, 105-381.

Taxpayer's remedies, §105-381.

Tennessee valley authority, §§105-458 to 105-462. See within this heading, "Tennessee valley authority."

Under protest, §105-267.

Willful failure to pay tax.

Penalty, §105-236, (8).

**Peanuts.**

Property classified for taxation at reduced rate, §105-277.

**Personal property.**

Appraisal of personal property, §105-317.1.

Classified property excluded from tax base, §105-275.

General exemption for individually owned personal property, §105-278.9.

Multi-county businesses.

Report, §105-313.

Property exempted from taxation, Const. N. C., art. V, §2, (3).

Reports.

Multi-county businesses, §105-313.

**Personnel for county tax listing, appraisal and assessing.**

Administration of listing, §§105-301 to 105-312. See within this heading, "Lists and listing."

Administration of real and personal property appraisal.

General provisions, §§105-317, 105-318.

Experts.

Registration, §105-299.

**TAXATION—Cont'd****Personnel for county tax listing, appraisal and assessing—Cont'd**

List takers and assessors.

Experts.

Employment, §105-299.

Removal, §105-294, (a).

Schedules, standards and rules.

Real property appraisal, §105-317.

Scroll and tax book.

Preparation, §105-319.

Supervisors.

Administration of real and personal property appraisal, §§105-317, 105-318.

Appointment, §105-294, (a).

Compensation, §105-294, (c).

Expenses, §105-294, (c).

Fines, penalties and forfeitures.

Disclosure of information, §105-296, (h).

Qualifications, §105-294, (b).

Records and receipt.

Disposition, §105-321.

Schedules, standards and rules, §105-317.

Secrecy of information received from taxpayers, §105-296, (h).

Vacancies.

Filling, §105-294, (a).

**Pipeline companies.**

Public service companies, §§105-333 to 105-344.

See PUBLIC UTILITIES.

**Poll tax.**

No poll tax to be levied, Const. N. C., art. V, §1.

**Pollution.**

Abatement facilities.

Exempt, §105-275, (8).

**Population.**

Ascertainment of population, §105-264.

**Power of attorney.**

Agents, §105-217.

**Powers.**

Franchise tax, §105-128.

General provisions, Const. N. C., art. V, §2, (1).

**Preferences.**

Judgments for taxes.

Priority against property of defendant, §105-239.

**Presumptions and burden of proof.**

Applications for property tax exemptions or exclusions.

Owner claiming has burden of proof, §105-282.1.

Certificates.

Certificate of secretary.

Payment of tax, etc., §105-236, (11).

Intangible personal property.

Conversion of property to evade taxation, §105-211.

**TAXATION—Cont'd****Presumptions and burden of proof—**

Cont'd

Transferee liability.

Tax review board.

Burden on secretary of revenue,  
§105-239.1.**Principal and income act of 1973, §§37-16 to 37-40.**

See PRINCIPAL AND INCOME ACT OF 1973.

**Prisons and prisoners.**

Taxes may be levied for expenses of convicts, §162-48.

**Privileged communications.**

Returns and reports.

Secrecy required of officials, §105-259.

**Privilege taxes.**

Franchise tax, §§105-114 to 105-129.1.

See within this heading, "Franchise tax."

Licenses, §§105-33 to 105-113.

See LICENSES.

**Probate and registration.**

Certificate of tax liability or judgment, §§105-241, 105-241.2, (e).

Recording tax, §102-13.

**Process tax, §105-93.****Property subject to taxation, §§105-274 to 105-279.**

Classified property.

Excluded from tax base, §105-275.

Taxed at reduced rate, §105-277.

Taxed at reduced valuation, §§105-277.01, 105-277.1.

Intangible personal property, §105-276.

Real property exempt, §105-278.4.

Specified property.

Taxed at reduced rate, §105-277.

Timberland owned by state, §105-279.

**Property tax commission.**

Actions.

Certification, §105-291, (d).

Agricultural, horticultural and forest land.

Supervision, §105-277.7.

Appeals, §105-288.

Appeals from adoption of schedules, standards and rules, §105-290, (c).

Appeals from appraisal and listing decisions, §105-290, (b).

Discovered property, §105-312, (d).

Documents and witnesses, §105-290, (d).

Duty to hear, §105-290, (a).

Filing list, §105-321.

From county commissioners.

Discovered property, §105-312, (d).

Schedules, standards and rules.

Appeals from adoption, §105-290, (c).

Subpoenas, §105-290, (d).

Witnesses and documents, §105-290, (d).

Appointment, §143B-223.

Appraisals and assessments, §105-288.

Chairman, §§105-288, (c), 143B-224.

**TAXATION—Cont'd****Property tax commission—Cont'd**

Clerical services, §143B-223.

Compensation, §143B-223.

Composition, §§105-288, (b), 143B-223.

Creation, §§105-288, (a), 143B-222.

Duties.

Generally, §§105-288, 105-289, (c), 143B-222.

Expenses, §105-288.

Meetings, §143B-225.

Membership, §143B-223.

Oath, §105-288.

Officers, §143B-224.

Powers and duties.

Generally, §143B-222.

Quorum, §143B-223.

Removal of members, §143B-223.

Rules and regulations.

Promulgation, §143B-222.

Special meetings, §143B-225.

State board of equalization and review, §105-288.

Terms of office, §143B-223.

Vacancies, §143B-223.

Vice-chairman, §143B-224.

**Protest.**

Payment under protest, §105-267.

**Publication.**

Rules and regulations, §105-262.

Secretary of revenue, §105-264.

Statistics, §§105-256, 105-259.

**Public lands.**

Timberlands owned by the state.

Payments to counties in lieu of taxes, §105-279.

**Public officers.**

Collection of taxes, §105-242, (b).

Secrecy required of officials, §105-259.

**Public service companies.**

General provisions, §§105-333 to 105-344.

See PUBLIC UTILITIES.

Municipal corporations.

General provisions. See within this heading, "Municipal corporations."

**Public utilities.**

Public service companies, §§105-333 to 105-344.

See PUBLIC UTILITIES.

**Purposes, §105-248.**

Acts levying taxes shall state objects, etc., Const. N. C., art. V, §5.

**Quorum.**

Tax review board, §105-269.2.

**Radio and television.**

Cable television franchise tax, §160A-214.

Public service companies, §§105-333 to 105-344.

See PUBLIC UTILITIES.

**Rates of tax.**

Gifts, §105-188.

Property classified for taxation at reduced rate, §105-277.

**TAXATION—Cont'd****Rates of tax—Cont'd**

- Public service companies.
- Counties and municipalities, §§105-339 to 105-341.

**Real property.**

- Certificate of amount of taxes due, §105-361.
- Owners of certain income and age.
- Property classified for taxation at reduced valuation, §105-277.1.
- Application for classification, §105-277.1.
- Property subject to taxation.
- General provisions, §§105-274 to 105-282. See within this heading, "Property subject to taxation."
- Recording tax, §102-13.
- Statement of amount of taxes due, §105-361.

**Receipts.**

- Approval, §105-320.
- Contents, §105-320.
- Delivery to tax collector, §105-321.
- Disposition, §105-321.
- Preparation, §105-320.

**Receivers.**

- Corporations, §105-232.
- Personal liability of receivers, §105-253.

**Reciprocity.**

- Coordination with United States and other states in administration and collection of taxes, §§105-268.1 to 105-268.3.

**Recording tax, §102-13.****Records.**

- Appraisal.
- Separate record for each tract or parcel of real property, §105-317.
- Approval, preparation and disposition, §§105-318 to 105-321.
- Changes.
- By county board of equalization and review, §105-323.
- Entering, §105-319, (d).
- Contents of tax records, §105-319, (c).
- Department of revenue.
- Power to prescribe record forms, §105-291, (f).
- Disposition of tax records and receipts, §105-321.
- Divided into two parts, §105-319, (b).
- Filing, §105-321.
- Forms, §105-318.
- Listing, appraising and assessing property, §105-318.
- Permanent tax list and assessment roll.
- Endorsement of county board of equalization and review, §105-323.
- Powers of board of county commissioners as to abstracts and tax records after board of equalization and review has adjourned.
- Preparation of scroll and tax book, §105-319.

**TAXATION—Cont'd****Records—Cont'd**

- Secretary of revenue to keep records, §105-255.
- Separate record for each township, §105-319, (b).
- Tax records.
- Defined, §105-319, (a).

**Refrigeration and freight car line companies.**

- Refrigeration companies.
- Suspension of tax during operation of, §105-228.2.

**Refunds and remedies.**

- Actions, §§105-266, 105-266.1.
- Appeals, §105-266.1.
- Demand for, §105-267.
- Payment under protest, §105-267.
- Excess payment, §105-241.4.
- Gift taxes, §105-191.
- Interest, §§105-266, 105-266.1.
- Limitation of actions, §§105-266 to 105-267.
- Overpayment of taxes, §§105-266, 105-266.1.
- Remedies of taxpayer, §105-381.
- Restriction on local authorities, §105-380.
- Taxpayer's remedies, §105-381.
- Veterans or members of armed services.
- Cancellation of certain assessments, §105-244.1.

**Register of deeds.**

- Excise stamp tax on conveyances, §§105-228.28 to 105-228.36. See within this heading, "Conveyances."
- Recording tax.
- Collection, §102-13.
- Transfer of real property.
- Certification from registers to tax supervisor, §105-303.

**Releases.**

- Lien of judgment as to certain property, §105-242, (c).
- No taxes to be released by local authorities, §105-380.

**Religion.**

- Education.
- Exemption of real and personal property of religious educational assemblies used for religious and educational purposes, §105-278.3.
- Exemption of real and personal property used for religious purposes, §105-278.3.

**Religious societies.**

- Exemption of property held for religious purposes, Const. N. C., art. V, §2, (3).
- Intangible personal property tax.
- Exemptions, §105-212.
- Personal property.
- Exemptions, §105-278.3.
- Real property.
- Exemptions, §105-278.3.

**TAXATION—Cont'd****Remainders, reversions and executory interests.**

Gift tax, §105-195.

**Reports.**

Coin-operated machines.

Distributors of coin-operated machines required to make semiannual reports, §105-250.1.

Filing.

Secretary may extend time for filing reports, §105-263.

Consignees and brokers.

Filing.

Secretary may extend time for filing reports, §105-263.

Corporate charter cancelled for failure to report, §105-230.

Department of revenue, §105-289, (a).

Power to require, §105-291, (e).

Enforcement.

Additional remedies, §105-244.

Failure to make or file reports, §§105-229, 105-230.

Charter cancelled for failure to report, §105-230.

Filing.

Secretary may extend time for filing reports, §105-263.

Franchise tax, §105-125.

Corporations, §105-122, (a).

New corporations, §105-123.

Information to be furnished, §105-251.

Penalty.

Failure to file reports, §§105-229, 105-236, 105-338, 105-382.

Personal property.

Multi-county businesses, §105-313.

Preserved.

Duration, §105-259.

Public service companies, §§105-334, 105-343.

Relief.

Reports of property given relief, §105-282.1.

Secrecy required of officials, §105-259.

Penalty for violation, §105-259.

Secretary of revenue to general assembly.

Report on tax system, §105-257.

Time.

Extension of time, §105-263.

**Rescue squads.**

Real and personal property.

Exempt from taxation, §105-278.6.

**Research.**

Department, §§105-453, 105-455, 105-456.

See within this heading,

"Department of tax research."

**Residence.**

Agreements with respect to domicile, §105-240.1.

Exemption from taxation.

Not exceeding one thousand dollars, Const. N. C., art. V, §2, (3).

**TAXATION—Cont'd****Residence—Cont'd**

Owners of certain income and age.

Property classified for taxation at reduced valuation, §105-277.1.

**Retirement system for teachers and state employees.**

Exemption of property from taxation, §§135-6, 125-9.

**Returns.**

Answer all questions, §105-252.

Corporations.

Information to be furnished, §105-251.

Requirements, §105-252.

Enforcement.

Additional remedies, §105-244.

Filing.

Extension of time for filing returns, §105-263.

Franchise tax.

Extension of time, §105-129.

Gift tax, §105-197.

Information to be furnished, §105-251.

Interest.

Time for filing returns extended, §105-263.

Penalty.

Failure to file return, §105-236, (3), (9), (10).

Powers of secretary of revenue, §105-258.

Preserved.

Duration, §105-259.

Requirements.

Generally, §105-252.

Verification, §105-252.

**Review.**

County board, §§105-322 to 105-325. See within this heading, "County board of equalization and review."

**Rosters.**

Rosters of property given relief, §105-282.1.

**Rules and regulations.**

Cigarette tax, §105-113.37.

Construction and interpretation of act by secretary, §105-264.

Department of revenue.

Powers, §105-291, (b).

Property tax commission, §143B-222.

Secretary of revenue, §§105-262, 105-264.

Soft drink tax, §105-113.63.

Taxpayer may rely on rules and regulations, §105-264.

**Sales and use tax, §§105-164.1 to 105-164.44.**

See SALES AND USE TAX.

**Sales for taxes.**

Forests.

Procedure for acquisition of delinquent tax lands from counties, §113-31.

Purchase of lands for use as demonstration forests, §113-32.

Use of lands acquired by counties through tax foreclosures as demonstration forests, §113-30.

**TAXATION—Cont'd****Savings and loan associations.**

General provisions, §§105-228.22 to 105-228.27.

See BUILDING AND LOAN ASSOCIATIONS.

**Schedule B-A.**

Cigarettes, §§105-113.2 to 105-113.40.

See CIGARETTES.

**Schedule B-B.**

Soft drink tax, §§105-113.41 to 105-113.67.

See SOFT DRINKS.

**Science and technology.**

Exemption of property held for scientific purposes, §105-278.7; Const. N. C., art. V, §2, (3).

Scientific purpose.

Defined, §105-278.7.

**Scroll and tax book.**

Preparation, §105-319.

**Secretary of revenue.**

Acknowledgment, §105-261.

Action against, §105-267.

Agreements to coordinate with United States.

Administration and collection of taxes, §105-268.1 to 105-268.3.

Assistant secretary of revenue.

Sign and verify pleadings, etc., §105-258.

**Attorneys.**

Information furnished by secretary to secretary-treasurer of state bar, §84-34.

List of attorneys certified to secretary by clerks of court, §7A-110.

Blanks furnished by secretary of revenue, §105-254.

Candy and similar products.

Reports determined by secretary, §66-20.

**Certificate for tax.**

Evidence of payment, §105-240.

Issuance, §105-241.2, (e).

Recordation, §105-241.2, (e).

Certificate of secretary as to violation of law.

Prima facie evidence, §105-236, (11).

Clerks, §105-260.

Collection of taxes, §105-242, (a).

Employment of counsel, §105-269.

Extraterritorial authority to enforce payment, §105-269.

Construction of subchapter.

Effect, §105-264.

**Contempt.**

Enforcement of rules and regulations, §105-258.

**Department of revenue.**

Transfer of functions, powers and duties to department, §143B-219.

Deputies, §§105-260, 105-261.

Assist in enforcement of act, §105-261.

Powers of deputies, §105-261.

**TAXATION—Cont'd****Secretary of revenue—Cont'd**

Deputies, §§105-260, 105-261—Cont'd

Sign and verify pleadings, §105-258.

Discretion of secretary over penalties, §105-237.

Examinations and investigations.

Powers, §105-258.

Extraterritorial authority to enforce payment, §105-269.

Franchise tax.

Powers and duties as to, §§105-114 to 105-129.1. See within this heading, "Franchise tax."

Gasoline tax.

Information forwarded to other states, §105-448.

Refund.

For city transit systems, §105-446.3.

Rules and regulations, §105-446.

Hearing.

Additional taxes, §105-241.1.

Inheritance tax, §§105-2 to 105-31.

See INHERITANCE TAX.

Licenses, §§105-33 to 105-113.

See LICENSE.

Local government commission.

Member of commission, §159-3, (a).

Local government sales and use tax, §105-463 to 105-474.

See SALES AND USE TAX.

Notice.

Additional taxes, §105-241.1.

Oaths.

Power to administer oaths, §§105-258, 105-261.

Order.

Collection of taxes, §105-242, (a).

Sheriff.

Failure of sheriff to execute order, §105-245.

Violation a continuing offense, §105-235.

Payments.

Franchise tax payable to, §105-127.

Penalties.

Discretion of secretary over penalties, §105-237.

Powers, §105-258.

Public accountants, §93-12.

Records.

Records to be kept by secretary, §105-255.

Regulations, §105-262.

Reports.

Extension of time for filing reports and returns, §105-263.

Tax system to general assembly, §105-257.

Returns.

Powers as to, §105-258.

Rules and regulations, §105-262.

Cigarette tax, §105-113.37.

**TAXATION—Cont'd****Secretary of revenue—Cont'd**

Rules and regulations, §105-262—Cont'd  
Failure to obey orders of secretary.

Each day's failure a separate offense,  
§105-235.

Published, §105-264.

Soft drink tax, §105-113.63.

Sales and use tax.

Local government sales and use tax,  
§§105-463 to 105-474.

See SALES AND USE TAX.

Secrecy required of officials, §105-259.

Signing and verifying pleadings, legal  
documents, etc.

Who may, §105-258.

Statistics.

Preparation and publication, §105-256.

Tax review board.

Member of board, §§105-122, (c), 105-  
269.2.

Transferee liability.

Burden of proof on secretary, §105-  
239.1.

United States.

Agreements to coordinate with United  
States in administration and col-  
lection of taxes, §§105-268.1 to  
105-268.3.

Venue.

Proceedings, §§105-258, 105-267.

Violation of subchapter.

Certificate of secretary prima facie evi-  
dence of nonpayment of tax, etc.,  
§105-236, (11).

Withholding of income taxes from wages,  
§§105-163.1. to 105-163.37.

See INCOME TAX.

Witnesses.

Attendance of witnesses, §105-258.

**Secretary of state.**

Extraterritorial authority to enforce pay-  
ment.

Certificate by secretary of state, §105-  
269.

**Service of process.**

Notice for collection of taxes, §105-242,  
(b).

**Settlements.**

Tax upon settlement of fiduciary's ac-  
count, §105-240.

**Sewers.**

Property classified and excluded from tax  
base.

Real and personal property owned by  
nonprofit sewer associations, etc.,  
§105-275.

**Shellfish.**

Commercial and sports fisheries licenses  
and taxes, §§113-151 to 113-166.

See FISHERIES RESOURCES.

**Sheriffs.**

Executions.

Collection of taxes, §105-242, (b), (c).

**TAXATION—Cont'd****Sheriffs—Cont'd**

Failure of sheriff to execute order,  
§105-245.

Order from secretary.

Collection of taxes, §105-242, (a).

Warrant.

Collection of taxes, §105-242, (b).

**Ships and shipping.**

Property classified and excluded from tax  
base, §105-275.

**Sleeping car companies.**

Franchise tax, §105-117.

**Social services.**

Financing of aid.

Counties to levy taxes, §§108-54 to  
108-57.

Medical assistance.

When counties to levy, impose and col-  
lect taxes, §108-59.

**Societies and clubs.**

Real and personal property exempt from  
taxation, §105-278.6.

**Soft drinks.**

Operators or distributors of soft drinks.

Exempt from provision of section,  
§105-250.1.

Tax, §§105-113.41 to 105-113.67.

**Special assessments.**

See SPECIAL ASSESSMENTS.

**Special fuels tax**, §§105-449.1 to 105-  
449.36.

See FUELS TAX.

**Special tax areas**, Const. N. C., art. V, §2,  
(4).

**Standards for appraisal and assessment.**

Appraisal of real property.

Adoption of schedules, standards and  
rules, §105-317.

Uniform assessment standard, §105-284.

**State.**

Exemption of real and personal property  
owned by units of government,  
§105-278.1.

**State board of assessment.**

Department of revenue.

Transferred to department of revenue,  
§143B-219.

**State disbursing officer.**

Intangible personal property tax.

Disposition and distribution of taxes  
collected, §105-213.

**State treasurer.**

Intangible personal property tax.

Disposition and distribution of taxes  
collected, §105-213.

**Statistics.**

Publication of statistics, §§105-256, 105-  
259.

**Statutes.**

Acts levying taxes shall state objects,  
etc., Const. N. C., art. V, §5.

**Stock.**

Intangible personal property tax on  
shares of stock, §§105-203, 105-209.

**TAXATION—Cont'd**

**Storage**, §§105-164.1. to 105-164.44.

See SALES AND USE TAX.

**Streetcars.**

Franchise tax, §105-116.

Transportation of passengers for hire,  
§105-120.1.

Privilege tax, §105-116.

Transportation of passengers for hire,  
§105-120.1.

**Streets and highways.**

County public roads.

Responsibility of county commissioners,  
§136-51.

Eminent domain proceedings.

Liens and encumbrances.

Power of judge as to, §136-105.

Liens and encumbrances.

Power of judge as to, §136-105.

Local road taxes prohibited, §136-98.

**Subpoenas.**

County board of equalization and review.

Powers and duties, §105-322, (g).

Department of revenue.

Powers, §105-291, (c).

Property tax commission.

Authority to subpoena witnesses and  
documents, §105-290, (d).

**Succession taxes**, §§105-2 to 105-31.

See INHERITANCE TAX.

**Summons and process.**

Process tax, §105-93.

Subpoenas. See within this heading,  
"Subpoenas."

**Tax collectors.**

Certificate of amount of taxes due,  
§105-361.

Fines, penalties and forfeitures.

Certificate of amount of taxes due.

Failure to furnish, §105-361.

Failure to furnish statement of amount  
of taxes due, on request, §105-361.

Licenses.

Secretary of revenue, §§105-111 to  
105-113.

See LICENSES.

Oral statements.

Effect of oral statements as to amount  
of taxes due, §105-361.

Records and receipts, §105-350.

Disposition, §105-321.

Statement of amount of taxes due,  
§105-361.

**Tax in lieu of ad valorem taxes.**

Freight car line companies, §§105-228.1,  
105-228.2.

**Tax review board.**

Administrative review.

Procedure, §105-241.2, (a) to (d).

Approval of rules and regulations, §105-  
262.

Chairman, §105-269.2.

Composition, §105-269.2.

Meetings, §105-269.2.

Office, §105-269.2.

**TAXATION—Cont'd****Tax review board—Cont'd**

Payment of tax.

Action to recover tax paid, §105-241.4.

Appeal without payment of tax, §105-  
241.3.

Secretary, §105-269.2.

Transferee liability.

Burden on secretary of revenue, §105-  
239.1.

**Tennessee valley authority.**

Amount of taxes lost.

Determination by virtue of Tennessee  
valley authority operation of  
property, §105-459.

Distribution of payments, §§105-458 to  
105-462.

County accountant's duty, §105-461.

Determination of amounts of taxes lost,  
§105-459.

Local units entitled to benefits, §105-  
462.

Prerequisite for payments, §105-462.

Proration of funds, §105-459.

Funds.

Proration, §105-459.

Local units.

Entitled to benefits, §105-462.

**Time.**

Determining valuation of corporations.

Franchise tax, §105-122, (d).

Due date of taxes, §105-360.

Franchise tax, §105-122.

Day for assessment of franchise tax,  
§105-122, (d).

Lien.

Date as of which lien attaches, §105-  
355.

Listing and appraising property for taxa-  
tion.

Time for, §§105-285 to 105-287. See  
within this heading, "Appraisal."

Payment under protest, §105-267.

Refund, §105-266.1.

Reports and returns.

Filing reports and returns extended,  
§105-263.

**Tobacco.**

Cigarette tax, §§105-113.2 to 105-113.40.

See CIGARETTES.

Property classified and excluded from tax  
base, §105-275.

**Trees and timber**

Timberlands owned by the state.

Payments to county in lieu of taxes,  
§105-279.

**Trusts and trustees.**

Exempted trusts.

Intangible property, §105-212.

Funds held by insurance company in  
trust.

Intangible personal property tax,  
§105-205.

Gift tax.

Determination, §105-195.

**TAXATION—Cont'd****Trusts and trustees—Cont'd**

- Personal liability of trustees, §105-253.
- Personal property.
  - Place for listing intangible personal property, §105-305, (e).
  - Place for listing tangible personal property for taxation, §105-304, (h).
- Tax upon settlement of fiduciary's account, §105-240.

**Uniformity.**

- Constitutional provisions, Const. N. C., art. V, §2, (2).
- Counties and municipalities to levy uniformly on assessments, §105-284.
- Real property appraisal.
  - Adoption of schedules, standards and rules, §105-317.
- Standards for appraisal and assessment, §§105-283, 105-284.
- State-wide taxation, Const. N. C., art. V, §2, (2).

Uniform assessment standard, §105-284.

**United States, Const. U. S., art. I, §§2, 9; amd. XVI.**

- Exemption of real and personal property owned by units of government, §105-278.1.

**Universities and colleges.**

- Exemptions from taxation.
  - Personal property, §105-278.4.
  - Real property, §105-278.4.

**University of North Carolina.**

- Exemption from taxation, §116-16.

**Use tax, §§105-164.1 to 105-164.44.**

See SALES AND USE TAX.

**Valuation.**

- Agricultural, horticultural and forest land.
  - Appraisal, §105-277.6.
- Annual valuation, §105-285.
- Appeals.
  - Review and appeals of listings and valuations, §§105-322 to 105-325.
  - See within this heading, "County board of equalization and review."
- Assigned value of real property when not subject to appraisal, §105-286.
- Corporations.
  - Franchise tax, §105-122, (d).
  - Appraisal of corporate bank deposits, tangible and intangible property, §105-122, (d).
- County board of equalization and review.
  - Powers and duties, §105-322, (g).
- Date for determining, §105-285.
- Franchise tax.
  - Corporations.
    - Appraisal of corporate bank deposits, tangible and intangible property, §105-122, (d).
  - Time for obtaining valuations, §105-122, (d).
- Increase or decrease in valuation.
  - Reappraisal, §105-287.

**TAXATION—Cont'd****Valuation—Cont'd**

- Property classified for taxation at reduced valuation, §105-277.1.
- Real property.
  - Appraisal, §105-317.
  - Owners of certain income and age, §105-277.1.
- Revaluation, §§105-286, 105-287.
  - Schedules, standards and rules, §105-317.
- Schedules, standards and rules.
  - Adoption, §105-317.
- Specified property.
  - Tax at reduced valuation, §§105-277.01, 105-277.1.
- Standards for appraisal and assessment, §§105-283, 105-284.
- Time for listing and appraising property for taxation, §§105-285 to 105-287.
  - See within this heading, "Appraisal."
- True value.
  - Defined, §105-283.
- Uniform appraisal and assessment, §§105-283, 105-284.

**Vendor and purchaser.**

- Recording tax.
  - Paid by vendor, §102-13.

**Venue.**

- Act committed in part of office of secretary of revenue, §105-236, (11).
- Action against state secretary of revenue, §105-267.
- Collection of taxes, §§105-243, 105-244.
- Proceedings of secretary of revenue, §105-258.
- Violation of act, §105-236, (11).

**Verification.**

- Returns, §105-252.

**Veterans.**

- Cancellation of certain assessments, §105-244.1.
- Exemptions.
  - Payment of benefits by federal government, §105-199.
- Interest.
  - Certain veterans relieved of payment of interest on taxes, §105-360.
- Personal property of organizations, etc., exempt, §105-278.7.
- Real property.
  - Societies and clubs exempt from taxation, §105-278.7.
- Vehicles of disabled veterans, §105-275.
- Veterans' organizations.
  - Real and personal property belonging to, §105-275.

**Waiver.**

- Penalties.
  - Discretion of secretary over penalties, §105-237.

**Warehouses and warehousemen.**

- Property classified and excluded from tax base, §105-275.

**TAXATION—Cont'd****Warrants.**

Collection of taxes, §105-242, (b).

**Water companies and waterworks.**

Franchise tax, §105-116.

Privilege tax, §105-116.

Property classified and excluded from tax base.

Real and personal property owned by nonprofit water associations, etc., §105-275.

Public service companies, §§105-333 to 105-344.

See PUBLIC UTILITIES.

**Watershed improvement programs,**

§§139-39 to 139-46.

See SOIL AND WATER CONSERVATION DISTRICTS.

**Witnesses.**

County board of equalization and review.

Powers as to witnesses, §105-322, (g).

Department of revenue.

Powers, §105-291, (c).

Investigation and examination.

Powers of secretary of revenue, §105-258.

Property tax commission.

Authority to subpoena witnesses, etc., §105-290, (d).

**TAXICABS.****Consolidated city-county act.**

License taxes, §160B-11.

**Financial responsibility.**

Proof of financial responsibility.

Filing proof with governing board of municipality or county, §20-280.

**Motor carriers.**

Exemptions from regulations, §62-260.

**Municipal corporations.**

Proof of financial responsibility.

Filing with governing board of municipality, §20-280.

**TAZEWEEL SCHOOL.**

Centers for mentally retarded, §§122-69 to 122-71.3.

See HOSPITALS FOR MENTALLY DISORDERED.

**TEACHERS.**

Retirement system for teachers and state employees, §§135-1 to 135-31.

See RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES.

**School teachers.**

Education, §§115-1 to 115-357.

See EDUCATION.

**TECHNICAL INSTITUTES.**

General provisions, §§115A-1 to 115A-38.

See COMMUNITY COLLEGES, TECHNICAL INSTITUTES AND INDUSTRIAL CENTERS.

**TELEGRAPH AND TELEPHONE COMPANIES.****General provisions.**

See ELECTRIC, TELEGRAPH AND TELEPHONE COMPANIES.

**TELEVISION.**

See RADIO AND TELEVISION.

**TENNESSEE VALLEY AUTHORITY.**

Payments received in lieu of taxes, §§105-458 to 105-462.

See TAXATION.

**THANKSGIVING DAY.****Public holidays.**

Dates, §103-4.

**THEATERS AND SHOWS.****Drive-in theaters.**

Licenses, §105-36.1.

Taxation.

Schedule of tax, §105-36.1.

**Education.**

North Carolina school of the arts.

General provisions, §§116-64 to 116-68.

See NORTH CAROLINA SCHOOL OF THE ARTS.

**Licenses.**

Forms of amusement not otherwise taxed, §105-37.1.

General provisions, §§105-35 to 105-39.

See LICENSES.

**Municipal corporations.**

Traveling theatrical companies, etc.

License tax not in excess of state tax, §105-35.

**North Carolina school of the arts,**

§§116-64 to 116-68.

See NORTH CAROLINA SCHOOL OF THE ARTS.

**The Lost Colony.**

Roanoke island historical association.

General provisions.

See ROANOKE ISLAND HISTORICAL ASSOCIATION.

**Vaudeville shows.**

Licenses, §§105-35, 105-37, 105-39.

**THE FRYING PAN LIGHTSHIP MARINE MUSEUM COMMISSION.****Department of cultural resources.**

Transfer of commission to department, §143B-51.

**THE LOST COLONY.****Roanoke island.**

See ROANOKE ISLAND HISTORICAL ASSOCIATION.

**THREATS.****Assault and battery.**

Communicating threats.

Misdemeanor, §14-277.1.

**Communicating threats.**

Misdemeanor, §14-277.1.

**TIDAL WAVES.****Hurricanes or other acts of nature,**

§§104B-1 to 104B-16.

See **HURRICANES OR OTHER ACTS OF NATURE.****TIME.****Adverse possession, §1-38.**

Seven years under color of title, §1-38.

**Consumer finance act.**

Limitation, §53-180.

**Corporations.**

Returns.

Filing.

Failure to file returns, §105-130.18.

**Executions.**

Return of execution, §1-310.

Time of issuance, §§1-305, 1-306, 1-310.

**Executors and administrators.**

Duties and powers.

Time of accrual, §28A-13-1.

**Forfeiture of bond in criminal case.**

Time of issuance of execution on judgment, §1-305.

**Game laws.**

Manner of taking game, §113-104.

Nighttime.

Hunting between sunrise and sunset, §113-104.

Lights.

Use regulated, §113-104.

Taking game at night from conveyance with aid of artificial light, §113-104.

Use of lights regulated, §113-104.

**Income tax.**

Corrections and changes, §105-159.

Payment of tax.

Corporations, §105-130.19.

Returns.

Time and place of filing returns, §105-155.

**Licenses.**

License to be procured before beginning business, §§105-103, 105-109, 105-112.

Part time, §105-33, (c), (k).

**Paroles.**

Eligibility of prisoners for paroles, §148-58.

**Partnership.**

Presentation of claims within six months, §59-80.

**Returns.**

Filing.

Time and place.

Corporations, §105-130.17.

**Sterilization operations.**

Request for operation, §90-271.

**Taxation.**

Determining valuation of corporations.

Franchise tax, §105-122, (d).

Franchise tax, §105-122.

**Wills.**

Will relates to death of testator.

What property passes by will, §31-40.

**TITLE.****Abstracts of title.**

Evidence.

Certified copies of grants and abstracts, §§8-6 to 8-8.

**Color of title, §1-35.**

Adverse possession.

Seven years adverse possession, §1-38.

Judicial sales, §1-38.

Limitation of actions.

Seven years adverse possession, §1-38.

Seven years possession.

Under color of title, §1-38.

**Definitions.**

Marketable title act, §47B-8.

**Doctrine of worthier title.**

Common-law doctrine abolished, §28A-1-2.

**Eminent domain.**

Board of transportation.

Vesting of title, §136-104.

**Executors and administrators.**

Sales of real property.

Title in representative for estate.

He or successor to convey, §28A-17-10.

**Inheritance taxes.**

No title or interest in estate shall pass until tax has been paid, §105-31.

**Insurance, §§58-132 to 58-137.**See **TITLE INSURANCE.****Judicial sales.**

Commissioner's deeds constitute color of title, §1-38.

**Lost instruments and records.**

Establishing boundaries and interest, where conveyance and copy lost, §98-3.

**Marketable title act.**

Claims.

False claims.

Registration, §47B-6.

Preservation by notice, §47B-4.

Registration.

Extension of time for registering notice of claims which chapter would otherwise bar, §47B-5.

False claims, §47B-6.

Construction.

Chapter to be liberally construed, §47B-9.

Definitions, §47B-8.

Interpretation and construction.

Chapter to be liberally construed, §47B-9.

Limitations of actions, §47B-7.

Marketable record title to estate in real property.

Effect of marketable title, §47B-2.

Exceptions, §47B-3.

Prima facie evidence of ownership, §47B-2.

What constitutes, §47B-2.

30 year unbroken chain of title of record, §47B-2.

**TITLE—Cont'd****Marketable title act—Cont'd**

## Notice.

Contents, §47B-4.

Indexing, §47B-4.

Limitation of actions and recording acts, §47B-7.

Preservation of claim by notice, §47B-4.

Recording, §47B-4.

Registration, §47B-4.

Extension of time for registering notice of claims which chapter would otherwise bar, §47B-5.

False claims, §47B-6.

## Policy.

Declaration of policy, §47B-1.

## Purpose.

Statement of purpose, §47B-1.

## Registration.

False claims, §47B-6.

Limitation of actions and recording acts, §47B-7.

Notice of claims, §47B-4.

Extension of time for registering notice of claims which chapter would otherwise bar, §47B-5.

**Mortgages and deeds of trust.**

Trustee's deed under foreclosure.

Constitute color of title, §1-38.

**Notice.**

Real property marketable title act. See within this title, "Marketable title act."

**Public lands.**

Showing title from state to grantee.

Certified copies of grants and abstracts, §8-7.

**Real property marketable title act,**

§§47B-1 to 47B-9. See within this heading, "Marketable title act."

**Record chain of title.**

Thirty years.

Real property marketable title act, §47B-2.

**Redevelopment law.**

Purchaser of title, §160A-522.

**Streets and highways.**

Eminent domain proceedings by board of transportation.

Vesting of title, §136-104.

**Taxation.**

Inheritance taxes.

No title or interest in estate shall pass until tax has been paid, §105-31.

**Veterans.**

Minor spouses of veterans, §165-18.

**Worthier title.**

Doctrine of worthier title.

Common-law doctrine abolished, §28A-1-2.

**TITLE INSURANCE.****Definitions.**

Unearned premium reserve, §58-134.2.

**Formation, §58-132.****Interpretation and construction, §58-132.****Issuing collateral loan certificates.**

Kickbacks, rebates, etc.

Prohibition against payment or receipt of, §58-135.1.

**Kickbacks, rebates, etc.**

Issuance of collateral loan certificates.

Prohibition against payment or receipt of kickbacks, rebates, etc., §58-135.1.

**Organization, §58-72, (18).**

Purpose of organization, §58-132.

**Purpose of organization, §58-132.****Rebates.**

Issuance of collateral loan certificates.

Prohibition against payment or receipt of rebates, etc., §58-135.1.

**Reserves.**

Unearned premium reserve.

Amount, §58-134.3.

Described, §58-134.2.

Investments.

Not precluded, §58-134.2.

Required, §58-134.2.

Use of reserve, §58-134.2.

**TOBACCO.****Assessments.**

Promotion of sale and use of tobacco. See within this heading, "Promotion of sale and use."

**Boards.**

Boards of trade, §106-465.

**Coin-operated machines.**

Retailers and jobbers.

Vending machines, §105-84.

**Commissioner of agriculture.**

Leaf tobacco sales, §§106-456 to 106-465.

See within this heading, "Leaf tobacco sales."

**Controlled substances.**

Article does not include tobacco, §90-88.

**Insurance.**

Fire insurance and extended coverage.

Requirements, §106-465.

**Leaf tobacco sales, §§106-456 to 106-465.**

Boards of trade.

Organization and membership of tobacco boards of trade, §106-465.

Fire insurance.

Requirements, §106-465.

Insurance.

Requirements, §106-465.

Price fixing prohibited, §106-465.

**TOBACCO—Cont'd****Leaf tobacco sales—Cont'd****Reports.**

Penalty for failure to report sales,  
§106-459.

Rules and regulations, §106-465.

Trailer or semitrailer transporting tobacco.

Exemption from registration and certificate of title, §20-51.

**Licenses.**

Merchandising dispensers.

General provisions, §105-65.1.

Tobacco and cigarette retailers and jobbers, §105-84.

Seasonal business.

Proration of license tax, §105-33, (k).

Vending machines, §105-84.

Warehouses, §105-77.

**Motor vehicles.**

Exemption from registration and certificate of title.

Trailer or semi-trailer transporting tobacco, §20-51.

Tobacco trailers.

Exempt from registration, §20-51.

Trailers.

Exemption from registration and certificate of title, §20-51.

**Museum board.**

Department of cultural resources.

Transfer of board to department,  
§143B-51.

**Museums.**

Department of cultural resources.

Duties, §143-431.

Establishment, supervision and management.

Department of cultural resources,  
§143-431.

Gifts.

Powers of department, §143-431.

Location, §143-432.

**Penalty.**

Failure to report warehouse sales, §106-459.

Licenses.

Violations, §105-77, (g).

Warehouse proprietor, etc., to render bill of charges, §106-454.

**Price fixing, §106-465.****Promotion of sale and use, §§106-568.18 to 106-568.34.**

Assessment.

Alternate method for levy of assessment, §106-568.34.

Tobacco Associates, Inc.

Assessments.

Alternate method for levy of assessment, §106-568.34.

**Reports.**

Penalty for failure to report sales,  
§106-459.

**TOBACCO—Cont'd****Sales.**

Leaf tobacco sales, §§106-456 to 106-465.

See within this heading, "Leaf tobacco sales."

Penalty for failure to report sales,  
§106-459.

**Sales and use tax.**

Metal flues.

Imposition of retail sales tax, §105-164.4, (1).

**Solicitors.**

Warehouse license.

Prosecution for violations, §105-77, (d).

**Taxation generally.**

Property classified and excluded from tax base, §105-275.

**Tobacco museum board.** See within this heading, "Museum board."

**Veterans.**

Tobacco festivals.

Regulation, §105-39, (c).

**Warehouses, §§106-452 to 106-455.**

Boards of trade.

Organization and membership of tobacco boards of trade, §106-465.

Charges.

Warehouse proprietor, etc., to render bill of charges, §106-454.

Penalty for failure, §106-454.

Fees.

Warehouse proprietor, etc., to render bill of charges, §106-454.

Fire insurance.

Requirements, §106-465.

Insurance requirements, §106-465.

Licenses, §105-77.

Penalty.

Failure to report sales, §106-459.

Reports.

Reports of sales.

Penalty for failure to report sales,  
§106-459.

Sales.

Reports, §§106-459, 106-460.

Penalty for failure to report sales,  
§106-459.

**TOLLS.**

**Bridges, §§100-16, 136-82 to 136-88.**

**TORNADOES.**

**Hurricanes or other acts of nature,**  
§§104B-1 to 104B-16.

See HURRICANES OR OTHER ACTS  
OF NATURE.

**TORTS.**

**Aeronautics, §§63-13 to 63-16, 63-24.**

Civil air patrol.

State not liable, §167-2.

**Civil air patrol.**

State not liable, §167-2.

**Claims against state departments and agencies.**

Civil air patrol, §167-2.

**TORTS—Cont'd****Claims against state departments and agencies—Cont'd**

Damages, §143-291.

Limitation on amount of damages, §143-291.

Industrial commission.

Court to hear and determine claims, §143-291.

Damages.

Determine amount of damages, §143-291.

Limitation on amount of damages, §143-291.

Findings of commission, §143-291.

Records.

Destruction, §143-300.

Rules and regulations, §143-300.

Settlement of claims.

Approval, §143-295.

Limitation, §143-299.

Records.

Destruction of records, §143-300.

Settlement, §§143-295, 143-300.1.

State civil air patrol, §167-2.

**Contribution.**

Uniform contribution among tort-feasors act.

Enforcement, §1B-3.

**Limitation of actions.**

Claims against state departments and agencies, §143-299.

**Negligence.**

Workmen's compensation act, §§97-1 to 97-122.

See WORKMEN'S COMPENSATION ACT.

**State civil air patrol.**

State not liable, §167-2.

**Tort claims act**, §§143-291 to 143-300. See within this heading, "Claims against state departments and."**Workmen's compensation act.**

Generally, §§97-1 to 97-122.

See WORKMEN'S COMPENSATION ACT.

**TOURIST CAMPS, ROADHOUSES AND****DANCE HALLS**, §§72-31 to 72-52.**Advertisements**, §§72-50 to 72-52.

General provisions, §105-61, (d).

**Affidavits.**

Affidavit of applicant for license, §72-34.

**Definitions.**

Tourist courts, tourist homes and similar places, §105-61, (b).

**Fines, penalties and forfeitures.**

Violations made misdemeanor, §§72-44, 72-48, 72-51.

**Injunctions.**

Sanitation of establishments providing food and lodging.

Relief against continued violation, §72-48.1.

**TOURIST CAMPS, ROADHOUSES AND DANCE HALLS—Cont'd****Inspection**, §§72-34, 72-46 to 72-49.

Commission for health services.

Grading system, §72-46.

Permits, §72-46.

Regulation of sanitary conditions, §72-46.

Department of human resources, §§72-46 to 72-48.1.

Permits, §72-46.

Regulation of sanitary conditions, §72-46.

Grading system, §72-46.

Health authorities, §§72-34, 72-47.

Injunctive relief against continued violations, §72-48.1.

Permits from department of human resources, §72-46.

Regulation of sanitary conditions, §72-46.

Report and grade card, §72-47.

Rules and regulations, §72-46.

Sanitarians to inspect, §72-47.

Violation of article, §72-48.

**Licenses.**

Affidavit of applicant, §72-34.

Application to county commissioners, §72-33.

Verification of application, §72-34.

Campgrounds, trailer parks and tent camping areas.

Basis of rental immaterial, §105-61.1.

Counties prohibited to tax, §105-61.1.

Definitions, §105-61.1.

Fees, §105-61.1.

Municipal corporations.

Levy one-half of state tax, §105-61.1.

Disqualifications, §72-34.

General provisions, §105-61.

Motels, tourist courts and tourist homes, §105-61.

Privilege license, §105-61.

Refusal to grant, §72-34.

State-wide, §105-61.

**Misdemeanor.**

Violation made misdemeanor, §§72-44, 72-48, 72-51.

**Municipal corporations.**

Licenses, §105-61, (f).

**Permits.**

From department of human resources, §72-46.

**Sales and use tax.**

Rate of tax, §105-164.4, (3).

Retailer, §105-164.4, (3).

**Verification.**

Application for license, §72-34.

**TOWNS.****General provisions**, §§160A-1 to 160A-543.

See MUNICIPAL CORPORATIONS.

**TOWNSHIPS.**

General provisions.

See COUNTIES.

**TOXIC VAPORS.**

**Drunkenness.**

Inhaling fumes for purpose of causing intoxication, etc., §90-113.9.

**Misdemeanor.**

Violation of article a misdemeanor, §90-113.12.

**Possession of substances.**

Prohibited, §90-113.10.

**Probation and parole.**

Conditional discharge and expunction of records for certain first offenses, §90-113.14.

**Records.**

Conditional discharge and expunction of records for certain first offenses, §90-113.14.

**Sales.**

Prohibited sale, etc., of substances, §90-113.11.

**Use of substances.**

Prohibited, §90-113.10.

**TRADEMARKS, BRANDS AND MARKS.**

**Beverages and bottles,** §§80-24 to 80-32.

See within this heading, "Mineral waters and beverages."

**Cleaners.**

Labeling of household cleaners, §§66-85 to 66-88.

See CLEANERS.

**Clerk of court.**

Mineral waters and beverages, §§80-24, 80-25.

**Consumer protection.**

Unfair and deceptive trade names, §75-29.

**Evidence.**

Certified copies, §80-25.

Mineral waters and beverages, §§80-25, 80-27.

**Fines, penalties and forfeitures.**

Mineral waters and beverages.

Violations.

Possession of vessels of water to owner, §80-29.

**Labels.**

Mineral waters and beverages, §§80-24 to 80-32. See within this heading, "Mineral waters and beverages."

**Marks.**

Mineral waters and beverages, §§80-24 to 80-32. See within this heading, "Mineral waters and beverages."

**Mineral waters and beverages.**

Clerk to record description, §§80-24, 80-25.

Fines, penalties and forfeitures.

Violations.

Possession of vessels awarded to owner, §80-29.

**TRADEMARKS, BRANDS AND MARKS**

—Cont'd

**Mineral waters and beverages—Cont'd**

Registration, §§80-24, 80-25, 80-31.

Clerk to record description, §§80-24, 80-25.

Description of names, labels and marks filed and published, §80-25.

Recording, §80-25.

Search warrants, §80-28.

Violations.

Possession of vessels awarded to owner, §80-29.

**Search warrants.**

Mineral waters and beverages, §80-28.

**Trademarks generally.**

Waters and beverages, §§80-24 to 80-32.

See within this heading, "Mineral waters and beverages."

**TRADING STAMPS.**

Licenses, §105-92.

**TRAFFIC.**

**Controlled-access highways,** §§136-89.48 to 136-89.58.

See STREETS AND HIGHWAYS.

**Motor vehicles,** §§20-1 to 20-350.

See MOTOR VEHICLES.

**TRAFFIC SAFETY AUTHORITY.**

**Attorney general.**

Member of authority, §143-392.

**Creation of authority,** §143-392.

**Members,** §143-392.

**TRAILS.**

**Appalachian trails system act.**

Assistance.

National trails system act, §113A-75.

Citation.

Short title, §113A-72.

Connecting or side trails.

Designation.

Establishment, designation and marking as components of Appalachian system, §113A-74.

Expenditure.

Authorized, §113A-77.

Lands.

Acquisition, §§113A-75, 113A-76.

Manner of requiring, §113A-76.

**Motor vehicles.**

Use of motor vehicles in emergency, etc., §113A-75.

**National trails system act.**

Assistance under article, §113A-75.

Coordination with, §113A-74.

Policy, §113A-73.

Purpose, §113A-73.

**Rights-of-way.**

§§113A-75, 113A-76.

Manner of acquiring, §113A-76.

Short title, §113A-72.

Side trails. See within this subheading, "Connecting or side trails."

**TRAILS—Cont'd****Appalachian trails system act—Cont'd**  
United States.

National trails system. See within this subheading, "National trails system."

**Committee.**

Appointment of members, §143B-334.

Compensation, §143B-334.

Creation, §143B-333.

Duties.

Generally, §143B-333.

Members, §143B-334.

Powers.

Generally, §143B-333.

Removal of members, §143B-334.

**North Carolina trails system act.**

Administrative policy.

Generally, §113A-93.

Appalachian trails system act, §§113A-72 to 113A-77. See within this heading, "Appalachian trails system act."

Camp sites, shelters, etc.

Responsibility of department of natural and economic resources, §113A-93.

Citation.

Short title, §113A-83.

Committee.

Duties.

Generally, §113A-88.

Functions, §113A-88.

Location of trails, §113A-89.

Meetings, §113A-88.

Composition of trails system.

Generally, §113A-86.

Conflict of laws.

Trails within parks, etc., §113A-91.

Connecting or side trails.

Composition of trails system, §113A-86.

Declaration of policy and purpose, §113A-84.

Definitions, §113A-85.

Designation of trails.

Authority of department, §113A-87.

Uniform trail markers, §113A-92.

Easements.

Scenic easements. See within this subheading, "Scenic easements."

Establishment of trails.

Authority of department, §113A-87.

Location of trails.

General provisions, §113A-89.

Uniform trail markers, §113A-92.

Maintenance of trails.

Responsibility of department of natural and economic resources, §113A-93.

Markers.

Uniform trail markers, §113A-92.

National trails system.

Coordination with, §113A-94.

Incorporation in, §113A-94.

North Carolina trails committee. See within this subheading, "Committee."

**TRAILS—Cont'd****North Carolina trails system act—Cont'd**  
Notice.

Location of trails, §113A-89.

Parks.

Trails within parks, §113A-91.

Policy.

Administrative policy, §113A-93.

Declaration of policy, §113A-84.

Purpose.

Declaration of purpose, §113A-84.

Recreation areas.

Trails within, §113A-91.

Reports.

Duty of secretary of department of natural and economic resources, §113A-88.

Rights-of-way.

Acquisition, §113A-90.

Authority to designate trails, §113A-87.

Scenic easements within, §113A-90.

Rules and regulations.

Duty of secretary of department of natural and economic resources, §113A-88.

Scenic easements.

Acquisition, §113A-90.

Authority to designate trails, §113A-87.

Within right-of-way, §113A-90.

Short title, §113A-83.

Studies.

Duty of secretary of department of natural and economic resources, §113A-88.

Incorporation in national trails system, §113A-94.

Uniform trail markers, §113A-92.

United States.

National trails system. See within this subheading, "National trails system."

Wildlife management areas.

Trails within, §113A-91.

**TRAINING SCHOOLS.****Costs.**

Inmates to pay, §§143-117 to 143-127.

See STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES.

**Mentally ill.**

Centers for mentally retarded, §§122-69 to 122-71.3.

**Western Carolina training school.**

Establishment.

Authority, §122-7.2.

**TRANSPORTATION AND HIGHWAY SAFETY.****Board of transportation.**

See STREETS AND HIGHWAYS.

**Secondary roads council.**

See STREETS AND HIGHWAYS.

**TRANSYLVANIA COUNTY HISTORICAL COMMISSION.****Department of cultural resources.**

Transfer of commission to department,  
§143B-51.

**TRAPPING.****Licenses.**

License agents, §§113-81.4 to 113-81.13.  
See GAME LAWS.

**TREASURERS.****Finance officer.**

Fiscal control, §§159-24 to 159-38.  
See LOCAL GOVERNMENT  
FINANCE.

**TREES AND TIMBER.****Agricultural, horticultural and forest land.**

Taxation.  
See TAXATION.

**Conservation and development.**

Disposition of timberland owned by state,  
§105-279.

**Corporations.**

Private limited dividend corporations,  
§§113-61 to 113-77.  
See FORESTS.

Protection and development of forests,  
§§113-61 to 113-77.  
See FORESTS.

**Counties.**

Timberland owned by state.  
Payment of part of proceeds of sale  
into general county fund, §105-279.

**Damages.**

Injury to trees, lands, etc., of another,  
§14-128.

**Eminent domain.**

Streets and highways.  
Condemnation of timber, §136-19.

**Income tax.**

Deductions, §105-147, (12).

**Mount Mitchell park, §§100-11 to 100-15.**

See MONUMENTS, MEMORIALS AND  
PARKS.

**Natural and economic resources.**

Sale of state timber by department,  
§113-35.  
Application of proceeds from sale of  
products, §113-36.

**Principal and income act.**

Disposition of receipts, §37-26.

**Public lands.**

Growing of timber on unused state lands  
authorized, §113-29.1.  
Timberland owned by state.  
Disposition of proceeds of sale.  
Portion to be paid to county, §105-  
279.  
Taxation, §105-279.

**Sales.**

Corporations for protection and develop-  
ment of forests.  
Cutting and sale of timber, §113-72.

**TREES AND TIMBER—Cont'd****Sales—Cont'd**

Department of natural and economic re-  
sources.  
Sale of state timber by department,  
§113-35.  
Application of proceeds from sale of  
products, §113-36.  
Public lands.  
Disposition of proceeds of sale of tim-  
ber.  
Portion to be paid to county, §105-  
279.

**State departments, institutions and agencies.**

Conservation and development.  
Taxation of timberland owned by state,  
§105-279.  
Department of natural and economic re-  
sources, §113-35.  
Timberland owned by department or  
agency.  
Disposition of proceeds of sale, §105-  
279.

**State forests.**

Growing of timber on unused state lands  
authorized, §113-29.1.

**Streets and highways.**

Condemnation of timber, §136-19.  
Injury to trees, §14-128.  
Obstructing highway, §136-93.  
Powers of board, §136-18, (9).  
Rights of owners, §136-19.

**Taxation.**

Income tax.  
Deductions, §105-147, (12).

**TRESPASS, §§14-126 to 14-164.****Crops.**

Injury to trees, woods, crops, etc., near  
highway, §14-128.

**Damages.**

Civil remedies for criminal actions.  
Recovery of damages for interference  
with property rights, §99A-1.  
Injury to trees, crops, lands, etc., of an-  
other, §14-128.

**Electricity.**

Making unauthorized connections with  
telephone and telegraph wires, §14-  
155.

**Estrays.**

License to look for estrays, §14-134.

**Fires.**

Starting within five hundred feet of area  
under protection of department of  
natural and economic resources,  
§14-139.

**Game laws.**

Hunting on land of another without per-  
mission, §113-104.

**Mount Mitchell park, §100-12.**

**TRESPASS—Cont'd****National park, parkway and forests development.**

On land under option by the federal government, §14-131.

**Personal property, §§14-160 to 14-164.**

Civil remedies for criminal actions.

Recovery of damages for interference with property rights, §99A-1.

**Real property, §§14-126 to 14-159.**

Estrays.

License to look for estrays, §14-134.

Forbidden.

Trespass after being forbidden, §14-134.

Injury to lands, etc., of another, §14-128.

**Streets and highways.**

Depositing trash near highway, §14-399.

Injury to trees, woods, etc., near highway, §14-128.

**Television.**

Making unauthorized connections with cable television wires, §14-155.

**Trash.**

Placing within right of way of public road, §14-399.

**United States.**

On land under option by the federal government, §14-131.

**TRIAL.****Criminal law and procedure.**

Death penalty.

Argument to jury on consequences of guilty verdict, §15-176.5.

Informing and questioning potential jurors on consequences of guilty verdict, §15-176.3.

Instructions to jury.

Consequences of guilty verdict, §15-176.4.

Demurrer to the evidence, §15-173.

Jury.

General provisions, §§9-1 to 9-26.

See JURY.

Rape.

Exclusion of bystanders in trials for rape, §15-166.

**Demurrer to the evidence.**

Criminal cases, §15-173.

**Docket.**

Wills.

Caveat to will.

Bond given and cause transferred to trial docket, §31-33.

**Exclusion of bystanders.**

Trials for rape, §15-166.

**Issues.**

Special proceedings.

Transferred to civil issue docket, §§1-339.71, 1-399.

**Lost instruments and records.**

Establishing boundaries and interest.

Conveyance and copy lost, §98-3.

**TRIAL—Cont'd****Lost instruments and records—Cont'd**

Wills.

Establishing contents of will where original and copy destroyed, §98-6.

**Mentally ill.**

Mentally-ill criminals.

Alleged criminal committed for observation.

Returned for trial, §122-91.

Returned to trial after commitment, §§122-84, 122-91.

**Rape.**

Exclusion of bystanders in trials for rape, §15-166.

**Separate trial.**

Joinder of parties, §1A-1, Rule 20 (b).

**Sessions of court.**

Criminal procedure.

Session expiring during trial extended, §15-167.

**Streets and highways.**

Settlement between board and contractors.

Judge to try issues, §136-29.

**Wills.**

Caveat to will.

Bond given and cause transferred to trial docket, §31-33.

Establishing contents of will where original and copy destroyed, §98-6.

**TROVER AND CONVERSION.**

**Securities law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**TRUST, FIDUCIARY AND SURETY COMPANIES.****Assets.**

Banks and banking.

Trust company to keep assets separate and distinct from bank assets, §36-32.1.

**Banks and banking.**

Assets.

Bank and trust company assets kept separate, §36-32.1.

**Blue sky law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**Capital issues law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**Income tax.**

Intangible personal property.

Levy of tax, §105-198.

**Investments.**

Farm loan bonds, §53-60.

**Magistrate.**

Spouse or magistrate, secretary, stenographer or employee not to become bail or agent for bonding company, etc., .

**Records.**

Securities.

Records of securities held by trust company, §36-32.1.

**Securities.**

Manner of keeping, §36-32.1.

**TRUST, FIDUCIARY AND SURETY****COMPANIES—Cont'd****Securities—Cont'd**

Records of securities held by trust company, §36-32.1.

**Securities law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**TRUSTS AND TRUSTEES.****Accounts and accounting.**

Vouchers.

Presumptive evidence, §28A-21-5.

Proof of lost voucher, §28A-21-5.

Wills.

Trustees in wills to file inventories and accounts, §36-67.

**Ancillary trustees.**

Administration of out of state assets, §32-28.

Appointment, §32-28.

General provisions, §32-28.

**Attorney at law.**

Counsel fees allowable to attorneys serving as representatives, §28A-23-4.

**Banks and banking.**

Securities.

Bank holding securities in name of nominee, §36-32.

**Bond issues.**

Banks holding bonds in name of nominee, §36-32.

Trustees holding bonds in name of nominee, §36-32.

**Commissions and compensation.**

Allowance.

Counsel fees allowable to attorneys serving as representatives, §28A-23-4.

**Executors and administrators.**

Nonresident trustee.

Distribution to only upon appointment of process agent, §28A-22-4.

Surviving spouse.

Distribution of assets in kind in satisfaction of bequests and transfers in trust for surviving spouse, §28A-22-5.

Wills.

File inventories and accounts, §36-67.

**Gifts.**

Gift tax.

Determination, §105-195.

**Holding companies.**

Fiduciary may hold fund for investment, §36-5.2.

**Housing finance agency.**

Proceeds as trust funds, §122A-11.

Remedies of bondholders and trustees, §122A-12.

Security for obligations.

Trust agreement or resolution, §122A-9.

**Income tax, §105-149, (a).**

Deductions, §105-147, (20).

Net income, §105-142, (d).

**TRUSTS AND TRUSTEES—Cont'd****Income tax—Cont'd**

Resident beneficiary.

Credited with tax paid in other states, §105-151.

**Inheritance tax, §§105-2 to 105-31.**

See INHERITANCE TAX.

**Inventory.**

Trustees in wills to file inventories and accounts, §36-67.

**Principal and income act of 1973.**

General provisions, §§37-16 to 37-40.

See PRINCIPAL AND INCOME ACT OF 1973.

**Securities.**

Banks holding securities in name of nominee, §36-32.

Trustees holding stock or other securities in name of nominee, §36-32.

**Securities law, §§78A-1 to 78A-65.**

See SECURITIES LAW.

**Simultaneous death act.**

Application, §28A-24-5.

**Stock and stockholders.**

Banks and banking.

Banks holding stock or bonds in name of nominee, §36-32.

Trustees holding stock or other securities in name of nominee, §36-32.

**Superior courts.**

Administration by trustees of express trusts for the estates of their wards and beneficiaries, §7A-246.

**Surviving spouse.**

Distribution of assets in kind in satisfaction of bequests and transfers in trust for surviving spouse, §28A-22-5.

**Uniform common trust fund act.**

Establishment of common trust funds, §36-47.

**Uniform simultaneous death act.**

Application, §28A-24-5.

**Uniform trusts act.**

Bonds.

Banks holding bonds in name of nominee, §36-32.

Trustees holding bonds in name of nominee, §36-32.

Stock and stockholders.

Banks holding stock in name of nominee, §36-32.

Trustees holding stock in name of nominee, §36-32.

**Vouchers.**

Presumptive evidence, §28A-21-5.

**Wills.**

Commissions allowed representatives, §28A-23-3.

Representatives guilty of misconduct or default, §28A-23-3.

Federal marital deduction.

Agreements with taxing authorities to secure, §28A-22-6.

Filing inventories and accounts, §36-67.

**TRUSTS AND TRUSTEES—Cont'd****Wills—Cont'd**

Misconduct.

Commissions, §28A-23-3.

Qualifying, §36-67.

Surviving spouse.

Distribution of assets in kind in satisfaction of bequests and transfers in trust for surviving spouse, §28A-22-5.

Trustees in wills to file inventories and accounts, §36-67.

**TRYON'S PALACE.**

Acquisition of original area, §121-18.

Closing streets, §121-18.

**Commission.**

Appointment, §143B-72.

Compensation, §143B-72.

Composition, §143B-72.

Creation, §143B-71.

Department of cultural resources.

Transfer of commission to department, §143B-51.

**Duties.**

Generally, §143B-71.

Membership, §143B-72.

Powers and duties.

Generally, §143B-71.

Quorum, §143B-72.

Residency requirements, §143B-72.

Rules and regulations.

Authority to promulgate, §143B-71.

**Condemnation of lands, §121-16.****Deeds.**

Execution of, §121-14.

**Eminent domain, §121-16.****Funds.**

Availability, §121-15.

**Gifts.**

Acceptance and administration, §121-14.

**Purchase of lands, §121-16.****Restoration.**

Acquisition of property for restoration, §§121-15, 121-16.

**State treasurer.**

Commission, §121-16.

Depository of all moneys, §121-14.

**TUBERCULOSIS.****Bond issues.**

Western North Carolina hospital, §131-72.

**Convicts, §§131-84 to 131-89.** See within this heading, "Prisons and prisoners."

**Correspondence school.**

Maintained by department of human resources, §131-56.

**Counties.****Prisoners.**

County physicians or health officers.

Reports to sanatorium for tubercular prisoners, §131-85.

Responsibility for fee in sanatorium, §130-114.

**TUBERCULOSIS—Cont'd**

**County tuberculosis hospitals, §§131-29 to 131-51.**

Additional method of establishing, §§131-39 to 131-145.

Establishment.

Additional method of establishing, §§131-39 to 131-145.

**Department of human resources.**

Cases of tuberculosis reported to department, §131-57.

Convicts, §§131-84 to 131-89. See within this heading, "Prisons and prisoners."

Correspondence school.

Maintenance, §131-56.

Maintain correspondence school, §131-56.

Register of tuberculous persons, §131-55.

Reports.

Cases of tuberculosis reported to department, §131-57.

School.

Maintain correspondence school, §131-56.

**Drugs.**

Certain patent cures and devices prohibited, §90-78.

**Eastern North Carolina hospital.**

Control, §131-77.

Donations and gifts, §131-81.

Establishment, §131-76.

Funds of deceased inmates.

Applied to debts due by such inmates to such hospitals or institutions, §131-83.

Gifts and donations, §131-81.

Related diseases.

Treatment of, §131-78.1.

Treatment of related diseases, §131-78.1.

**Education.**

Department of human resources.

Maintain correspondence school, §131-56.

**Examination of prisoners.**

Sanatorium for tubercular prisoners.

By department of human resources, §131-87.

**Examination of suspects.**

Enforcement, §§130-113, 130-114.

Treatment, §130-113.

**Federal aid.**

Western North Carolina hospital, §131-72.

**Gifts.**

Department of human resources.

Receive gifts for sanatorium, §131-58.

Eastern North Carolina hospital, §131-81.

Western North Carolina hospital, §§131-72, 131-74.

**Gravely hospital.**

Name changed from Gravely sanatorium, §131-82.1.

**TUBERCULOSIS—Cont'd****Hospitals.**

- Admission to hospital, §130-113.
- Precautions necessary pending admission, §130-114.
- Counties, townships and towns.
- Tuberculosis sanatoria.
- Plans for county and municipal tuberculosis sanatoria, §131-27.

**Indigent patients.**

- McCain hospital, §§131-54, 131-60.

**Infants.**

- Conviction for refusal to have examination or be admitted to hospital, §130-114.
- Precautions necessary pending admission to hospital, §130-114.

**Inspection.**

- Register of tuberculosis persons, §131-55.

**Joint county and municipal tuberculosis hospitals.**

- Plans for county and municipal tuberculosis sanatoria, §131-27.

**McCain hospital.**

- Admission of patients.
- Indigent patients, §131-54.
- Charges, §§131-54, 131-60.
- Recovery of charges from those able to pay, §131-54.
- Gifts to, §131-58.
- Indigent patients, §§131-54, 131-60.
- Paying patients.
- Recovery of charge from those able to pay, §131-54.
- Prisoners.
- Violation of tuberculosis statute.
- Procedure, §130-114.
- Register of tuberculous persons, §131-55.

**Paupers.**

- Charges, §§131-54, 131-60.
- Indigent patients, §§131-54, 131-60.
- McCain hospital, §§131-54, 131-60.

**Pharmacists.**

- Advertisements and sales.
- Certain patent cures and devices prohibited, §90-78.

**Physicians and surgeons.**

- Reports.
- Physician at state prison, §131-86.
- Sanatorium for tubercular prisoners.
- County physicians or health officers, §131-85.
- Physician at state prison and convict camp, §131-86.
- Tuberculosis reported to department, §§131-57, 131-85, 131-86.

**Prisons and prisoners.**

- Commitment.
- Counties.
- Responsibility for expenses, §130-114.
- Discharge, §130-114.
- Refusal to submit to examination and admission to hospital, §130-114.
- Examination of prisoners, §131-87.

**TUBERCULOSIS—Cont'd****Prisons and prisoners—Cont'd**

- Sanatorium for tubercular prisoners, §§131-84 to 131-89.
- Establishment of sanatorium, §131-84.
- Examination by department of human resources, §131-87.
- Feeding prison staff, §131-89.
- History of case, etc., §131-85.
- Medical and dietetic treatment and care of convicts, §131-89.
- Physician at state prison and convict camp to report, §131-86.
- Power and authority of department of human resources, §131-84.
- Reports from county physicians or health officers, §131-85.
- Transfer to sanatorium, §131-87.

**Registration.**

- Register of tuberculous persons, §131-55.

**Reports.**

- Cases of tuberculosis reported to department, §131-57.
- Department of human resources, §131-57.
- Prisons and prisoners.
- Physician at state prison and convict camp to report, §131-86.
- Sanatorium for tubercular prisoners.
- County physicians or health officers, §131-85.

**Sanatoriums.**

- Deceased inmates.
- Application of funds, §131-83.
- Eastern North Carolina hospital, §§131-76 to 131-81. See within this heading, "Eastern North Carolina hospital."
- Funds of deceased inmates.
- Applied to debts, §131-83.
- Prisoners, §§131-84 to 131-89. See within this heading, "Prisons and prisoners."
- Sanatorium for tubercular prisoners, §§131-84 to 131-89. See within this heading, "Prisons and prisoners."
- Western North Carolina hospital, §§131-61 to 131-74.
- See HOSPITALS.

**Sentence and punishment.**

- Suspension of sentence, §130-114.
- Violation of section, §130-114.

**State sanatorium for tuberculosis.**

- Board of directors, §§143B-173 to 143B-176.
- See HUMAN RESOURCES.
- Council for institutional boards, §§143B-169 to 143B-172.
- See HUMAN RESOURCES.
- Department of human resources.
- Transfer to department, §143B-138.
- Sanatorium for tubercular prisoners, §§131-84 to 131-89. See within this heading, "Prisons and prisoners."

**TUBERCULOSIS—Cont'd****Streets and highways.**

State-owned hospitals.

Construction or repair of roads and streets within grounds, §136-18, (25).

**Suspects.**

Examination, §130-113.

Precautions necessary pending admission to hospital, §130-114.

**Venue.**

Action for recovery of charges.

Department of human resources, §131-54.

**Western North Carolina hospital.**

Bond issues, §131-72.

Donations.

Gifts and donations for benefit of hospital, §131-74.

Federal aid.

Gifts and grants from governments or agencies, §131-72.

Funds of deceased inmates.

Applied to debts due by such hospitals or institutions, §131-83.

Gifts.

Gifts and donations for benefit of hospital, §131-74.

Gifts and grants from governments or agencies, §131-72.

**TURKEYS.****Game laws.**

See GAME LAWS.

**U****UNBORN CHILDREN.****Wills.**

Effect on, §31-5.5.

**UNDERTAKERS.****Embalmers**, §§90-203 to 90-210.8.

See EMBALMERS.

**Funeral directors.**

General provisions, §§90-210.9 to 90-210.16.

See FUNERAL DIRECTORS.

**UNEMPLOYMENT COMPENSATION,**

§§96-1 to 96-27.

See EMPLOYMENT SECURITY.

**UNEMPLOYMENT INSURANCE, §§96-1**

to 96-29.

See EMPLOYMENT SECURITY.

**UNFAIR TRADE PRACTICES.**

Government competition, §66-58.

**UNIFORM ACTS.****Common trust fund act**, §§36-47 to 36-52.

See TRUSTS AND TRUSTEES.

**Death.**

Uniform simultaneous death act, §§28A-24-1 to 28A-24-7.

See INTTESTATE SUCCESSION.

**UNIFORM ACTS—Cont'd****Solicitors.**

Uniform solicitorial retirement act.

General provisions.

See RETIREMENT SYSTEM FOR TEACHERS AND STATE EMPLOYEES.

**Uniform common trust fund act**, §§36-47 to 36-52.

See TRUSTS AND TRUSTEES.

**UNITED STATES.****Animal diseases.**

Compensation for killing diseased animals.

State payments not to exceed federal indemnity payments, §106-323.

**Atomic energy, radioactivity and ionizing radiation.**

Governor may enter into agreements with federal government, §104C-5.

**Building contracts.**

Purchases from federal government by state, counties, etc., §143-129.

**Coastal area management.**

Coordination with federal government, §113A-127.

**Contractors.**

Compliance with federal highway act, etc., §87-9.

**Counties and county commissioners.**

Purchase from federal government, §143-129.

**Department of cultural resources.**

Cooperation with federal government, §121-8.

**Department of natural and economic resources.**

Agreements with federal government, §113-40.

Negotiations, conferences and agreements with federal government, §113-17.

Cooperation with agencies of federal government, §§113-16, 113-17.

Federal water power act.

Authority to receive funds, etc., §113-18.

**Division of purchase and contract.**

Purchase from federal government, §143-129.

**Education, §§115-1 to 115-357.**

General provisions.

See EDUCATION.

**Elections.**

Contributions and expenditures.

Candidates for federal offices.

Filing of information reports, §163-278.30.

**Emergency medical services.**

Department of human resources.

Designated single state agency, §143-616.

**UNITED STATES—Cont'd**

**Executors and administrators.**

- Federal income tax refunds.
- Excess funds.
  - Disposition, §28A-15-9.
- Payment to surviving spouse, §28A-15-7.
- Separate returns, §28A-15-7.
- Federal marital deduction.
  - Agreements with taxing authorities to secure benefit of federal marital deduction, §28A-22-6.

**Extradition.**

- Statutes concerning requisitions for fugitives from justice, Appx. V.

**Fisheries resources.**

- Adoption of federal laws and regulations, §113-307.
- Regulations.
  - Adoption of federal regulations, §113-228.

**Forests.**

- Donations of property for forestry or park purposes, §113-40.
- Insect infestation and disease.
  - Co-operative agreements, §113-60.9.
- State forests.
  - Donations or leases by United States, §113-34.

**Game laws.**

- Assent of state to act of congress providing for aid in wildlife restoration projects, §113-123.

**Governor.**

- Taxation.
  - Coordination with United States in administration and collection of taxes, §§105-268.1 to 105-268.3.

**Health.**

- Federal solid waste disposal act.
  - Solid waste disposal, §§130-166.16 to 130-166.21.
- See GARBAGE AND TRASH.

**Hospitals for mentally disordered.**

- Delivery of inmates to federal agencies, §122-14.

**Human resources.**

- Human skills and resource development commission.
- Grants-in-aid.
  - Authority to receive from federal government, §143B-202.

**Income tax.**

- Coordination with United States and other states.
  - Administration and collection of taxes, §§105-268.1 to 105-268.3.
- Disability pay.
  - Amount not included in gross income, §105-141, (b).
- Federal employee retirement program.
  - Amount not included in gross income, §105-141, (b).

**UNITED STATES—Cont'd**

**Income tax—Cont'd**

- Federal income tax purposes.
  - Corporations filing consolidated returns, §105-130.14.
- Withholding from federal employees, §105-163.23.

**Inheritance tax.**

- Federal marital deduction.
  - Agreements with taxing authorities to secure benefit of federal marital deduction, §28A-22-6.

**Jails.**

- United States prisoners to be kept, §162-34.

**Junkyard control.**

- Agreements with, §136-152.

**Liens.**

- Federal tax lien, §44-68.1.
  - Filing, §44-68.1.
  - Before October 1, 1969, §44-68.5.

**Mines and minerals.**

- Exemption of mining on federal lands, §74-67.

**Monuments, memorials and parks.**

- Agreements with federal government, §113-40.
- Provision for federal parkways and entrance roads to federal parks, §136-19.

**Motor vehicle safety and financial responsibility act of 1953.**

- Employee operating vehicle in federal service.
  - Exception from act, §20-279.5.

**Municipal corporations.**

- Grants from other governments, §160A-17.1.
- Purchase from federal government, §143-129.

**Natural and economic resources.**

- Agreements with federal government, §113-17.
- Cooperation of department with agencies of the federal government, §§113-16, 113-17.
- Federal water power act.
  - Department authorized to receive funds, etc., §113-18.
- Negotiations, conferences and agreements with federal government, §113-17.

**Outdoor advertising control act.**

- Agreements with United States authorized, §136-138.

**Pollution.**

- Sedimentation pollution control act of 1973.
  - Cooperation with United States by commission, §113A-62.

**Prisoners, §162-34.**

**Purchases.**

- From by state, counties, etc., §143-129.

**UNITED STATES—Cont'd****Sales and use tax.**

Exemptions and exclusions.

Certain refunds, §105-164.14, (b).

Exemptions and use tax.

**Securities law.**

Exemption of securities issued or guaranteed by United States, §78A-16.

**Soil and water conservation districts.**

Power of supervisors to act as agent for United States or an agency thereof for certain purposes, §139-8, (8).

**Solid waste disposal.**

Federal solid waste disposal act.

General provisions, §§130-166.16 to 130-166.21.

See GARBAGE AND TRASH.

**Southern growth policies agreement.**

Cooperation with federal government or other governmental entities, §143-498.

**State departments, institutions and agencies.**

Purchase from federal government, §143-129.

**State forests.**

Donations of property for forestry or park purposes, §113-40.

See FORESTS.

**State prison.**

Federal prisoners.

Contractual arrangements, §148-37.

**Streets and highways.**

Contractors.

Compliance with federal highway act, etc., §87-9.

Co-operation of board of transportation with federal government, §136-35.

Federal parkways and entrance roads to federal parks.

Acquiring, §136-19.

National system of interstate and defense highways.

Unlawful use, §136-89.58.

**Taxation.**

Collection of taxes for federal employees, §105-242, (b).

Compromise of liability on same basis as federal settlement, §105-237.1.

Coordination with United States and other states in administration and collection of taxes, §§105-268.1 to 105-268.3.

Exemptions.

Personal property, §105-278.1.

Real property, §105-278.1.

Income tax.

Withholding from federal employees, §105-163.23.

Information concerning reports and returns to secretary of revenue, §105-259.

Inheritance tax, §§105-2 to 105-31.

See INHERITANCE TAX.

Personal property exempt, §105-278.1.

**UNITED STATES—Cont'd****Taxation—Cont'd**

Real property exempt, §105-278.1.

**Trespass.**

On land under option by the federal government, §14-131.

**University of North Carolina.**

Power of board of governors to enter into and carry out contracts, §116-41.2.

**Water and air resources department.**

Federal water resources development projects, §§143-215.38 to 143-215.43.

See FEDERAL WATER RESOURCES DEVELOPMENT PROJECTS.

**Waters and watercourses.**

Federal water power act.

Department of natural and economic resources.

Authority to receive funds, etc., §113-18.

**Youth development.**

Care of persons under federal jurisdiction, §§134-19 to 134-21.

See YOUTH DEVELOPMENT.

**UNITED STATES COURTS.****Evidence.**

Certified copies of grants and abstracts, §8-7.

**Rules of court.**

Eastern district of district court, Appx. II.

Middle district of district court, Appx. II.

Western district of district court, Appx. II.

**UNIT OWNERSHIP.****Amendments.**

Bylaws, §47A-18.

**Bylaws.**

Amendments, §47A-18.

Declaration.

Annexed to declaration, §47A-18.

Generally, §47A-18.

**Declaration.**

Bylaws.

Annexed to declaration, §47A-18.

**UNIVERSITIES AND COLLEGES.****Adult education.**

Revenue bonds, §§116-187 to 116-198. See within this heading, "Bond issues."

**Appellate division.**

Reports.

Publications furnished institutions of learning, §§147-45, 147-46.1.

**Art.**

North Carolina school of the arts.

General provisions, §§116-64 to 116-68.

See NORTH CAROLINA SCHOOL OF THE ARTS.

**Authority.**

State education assistance authority. See within this heading, "State education assistance authority."

**UNIVERSITIES AND COLLEGES—Cont'd****Bond issues.**

- Revenue bonds for student housing and recreation.
  - Advisory budget commission.
  - Approval of issuance of bonds and anticipation notes, §116-191.
  - Board of governors of the University of North Carolina.
  - Defined, §116-189.
  - Powers, §116-190.
  - Bond anticipation notes, §116-191.
  - Definitions, §116-189.
  - Institution.
  - Defined, §116-189.
  - Interest.
  - Rate, §116-191.
  - Issuance, §116-191.
  - Notes in lieu of bonds, §116-191.
  - Purpose of article, §116-187.
  - State education assistance authority. See within this heading, "State education assistance authority."
  - Student housing generally. See within this heading, "Student housing."
- Cadavers**, §§90-212 to 90-216. See within this heading, "Medical colleges."
- College revolving fund.**
- Establishment, §116-168.
  - Loans, §116-168.
  - Nature of fund, §116-168.
  - Priorities of need.
  - Determined by the board of governors of the University of North Carolina, §116-168.
- Purpose, §116-168.

**Community colleges.**

- Appropriations.
- State appropriations, §116-53.
- Board of governors of University of North Carolina.
- Defined, §116-49.
- Election by college to come under article, §116-57.
- Establishment of community college, §116-58.
- Standards.
- Establishment of minimum standards, §116-59.
- Community colleges, technical institutes and industrial centers.
- General provisions, §§115A-1 to 115A-38.
- See COMMUNITY COLLEGES, TECHNICAL INSTITUTES AND INDUSTRIAL CENTERS.
- Definitions, §116-49.
- Election by college to come under article, §116-57.
- Procedure, §116-57.
- Establishment, §116-58.
- General provisions.
- See COMMUNITY COLLEGES, TECHNICAL INSTITUTES AND INDUSTRIAL CENTERS.

**UNIVERSITIES AND COLLEGES—Cont'd****Community colleges—Cont'd**

- Standards.
  - Board of governors to establish, §116-59.
  - Tuition fees.
  - In-state tuition.
  - Definitions, §116-143.1.
  - Military status provisions, §116-143.1.
  - Qualification, §116-143.1.
  - Regulations, §116-143.
  - Special tuition rates for certain persons, §116-143.
- Continuing education programs.**
- Revenue bonds, §§116-187 to 116-198. See within this heading, "Bond issues."
- Contracts with private institutions to aid students.**
- Audits, §116-21.
  - Base period, §116-20.
  - By board of governors of University of North Carolina, §116-19.
  - Appropriations, §116-19.
  - Definitions, §116-22.
  - Forms for contracts, §116-21.
  - Institution defined, §116-22.
  - Regulations, §116-21.
  - Reports, §116-21.
  - Student defined, §116-22.
  - Terms, §116-20.
- Dead bodies.**
- Cadavers for medical schools, §§90-212 to 90-216. See within this heading, "Medical colleges."
- Definitions.**
- Contracts with private institutions to aid students, §116-22.
  - Revenue bonds for student housing, student activities, physical education and recreation, §§116-175, 116-189.
  - State education assistance authority, §116-201.
  - Tuition fees, §116-143.1.
- Degrees.**
- General provisions.
  - See EDUCATION.
- Disorderly conduct.**
- Disrupting, disturbing or interfering with teaching of students, §14-288.4.
- Dry cleaning plants.**
- Section not applicable to bona fide student, §105-74.
- Educational opportunities information center.**
- General provisions, §116-18.
- Employees.**
- Annuity or retirement income contract.
  - Purchased for faculty members, officers and employees, §116-17.
- Fees.**
- State-supported institutions required to charge tuition fees, §116-143.
  - Exceptions as to certain faculty members, §116-143.

**UNIVERSITIES AND COLLEGES—Cont'd****Fees—Cont'd**

Tuition fees.

General provisions, §§116-143, 116-143.1.

**Funds.**

College revolving fund, §§116-168 to 116-170. See within this heading, "College revolving fund."

Department of human resources and program of hospital care.

Loans to medical, etc., students, §§131-121, 131-124.

Scholarship loan fund for prospective teachers, §§116-171 to 116-174. See within this heading, "Teachers."

Student loan fund, §§131-121, 131-124.

**Housing.**

Student housing.

Bonds, §§116-175 to 116-185. See within this heading, "Student housing."

**Industrial education centers.**

General provisions, §§115A-1 to 115A-38.

See COMMUNITY COLLEGES, TECHNICAL INSTITUTES AND INDUSTRIAL CENTERS.

**Information center.**

General provisions, §116-18.

**Interest.**

Revenue bonds for student housing and recreation, §116-191.

**Law schools.**

Rules governing practical training of law students, Appx. IX-A.

**Licenses.**

Nonpublic educational institutions.

Licensing by board of governors of University of North Carolina, §116-15.

**Loans.**

College revolving fund, §§116-168 to 116-170. See within this heading, "College revolving fund."

Department of human resources and program of hospital care.

Loans to medical, etc., students, §§131-121, 131-124.

Medical training.

Student loan fund, §§131-121, 131-124.

Scholarship loan fund for prospective teachers, §§116-171 to 116-174. See within this heading, "Teachers."

State education assistance authority, §§116-201 to 116-209.23. See within this heading, "State education assistance authority."

Student loan fund, §§131-121, 131-124.

**Medical colleges.**

Cadavers for medical schools.

Bodies to be distributed to medical schools, §90-214.

Department of human resources.

Distribution of bodies by secretary of human resources, §90-214.

Expenses for bodies, §90-215.

**UNIVERSITIES AND COLLEGES—Cont'd****Medical colleges—Cont'd**

Cadavers for medical schools—Cont'd

Exceptions from article, §90-212.

Expenses, §90-215.

How bodies distributed, §90-214.

Testamentary disposition of body after death, §90-213.

What bodies to be furnished, §90-212.

Exceptions, §90-212.

Department of human resources and program of hospital care.

Student loan fund, §§131-121, 131-124.

Student loan fund, §§131-121, 131-124.

**Military services.**

Tuition fees.

In-state tuition.

Serving in armed forces outside of state not to lose status, §116-143.1.

**Motor vehicles.**

University of North Carolina.

Traffic and parking.

Traffic and parking regulations, §§116-44.3 to 116-44.5.

See UNIVERSITY OF NORTH CAROLINA.

**Negotiable instruments.**

Revenue bonds for student housing and recreation.

Anticipation notes, §116-191.

Bond anticipation notes, §116-191.

Notes in lieu of bonds, §116-191.

**Non-public educational institutions.**

Degrees.

Regulation, §116-15.

Licensing by board of governors of

University of North Carolina, §116-15.

**North Carolina university.**

General provisions, §§116-1 to 116-44.5.

See UNIVERSITY OF NORTH CAROLINA.

**Opportunities information center.**

General provisions, §116-18.

**Physical education.**

Revenue bonds, §§116-187 to 116-198. See within this heading, "Bond issues."

**Pressing clubs.**

Section not applicable to bona fide student, §105-74.

**Recreation.**

Revenue bonds, §§116-187 to 116-198. See within this heading, "Bond issues."

**Retirement system for teachers and state employees.**

Optional retirement for institutions of higher education.

Contribution by board of trustees, §135-5.1, (c).

Purchases of annuity or retirement system contracts.

For faculty members, officers and employees, §116-17.

**UNIVERSITIES AND COLLEGES—Cont'd**

**Rules and regulations.**

- State education assistance authority.
- Grants to students, §116-209.19.

**Scholarships.**

- Loan fund for prospective teachers, §§116-171 to 116-174. See within this heading, "Teachers."

**Schools for the deaf, §§115-336 to 115-342.**

- See STATE SCHOOLS FOR THE DEAF.

**Secretary of state.**

- Publications furnished institutions of learning, §§145-45, 147-46.1, 147-50.
- State officials and department heads, §147-50.

**Standards.**

- Community colleges, §116-59.

**State board of higher education.**

- Board of governors.
- See UNIVERSITY OF NORTH CAROLINA.

**Obligations.**

- Rights and privileges transferred to board of governors of the University of North Carolina, §116-12.

**Property.**

- Rights and privileges transferred to board of governors of the University of North Carolina, §116-12.

**State education assistance authority.**

- Act or undertaking.
- Defined, §116-201.
- Board of governors of University of North Carolina.
- Cooperation of, §116-209.21.
- Secretary of authority.
- Board to provide, §116-209.21.

**Bond issues.**

- Defined, §116-201.

**Bond resolution.**

- Defined, §116-201.

**Cooperation of board of governors of North Carolina, §116-209.21.**

**Definitions, §116-201.**

**Eligible institution.**

- Defined, §116-201.

**Executive director.**

- Election, §116-209.21.

**Gifts and grants.**

- Grants to students, §116-209.19.
- Grants to students.
- General provisions, §116-209.19.

**Legislative findings and declarations, §116-201.**

**Obligations.**

- Defined, §116-201.

**Private institution.**

- Defined, §116-201.

**Purpose, §116-201.**

**Rules and regulations.**

- Grants to students, §116-209.19.

**UNIVERSITIES AND COLLEGES—Cont'd**

**State education assistance authority—**

**Cont'd**

**Secretary.**

- Board of governors of the University of North Carolina to provide, §116-209.21.

**Student.**

- Defined, §116-201.

**Student assistance program.**

- Grants to students, §116-209.19.

**Student loans.**

- Defined, §116-201.

**Statutes.**

- Publications furnished institutions of learning, §§147-45, 147-46.1.

**Streets and highways.**

- Repair of streets and highways within grounds, §136-18, (25).
- Solicitation of bids or proposals, §136-28.1.

**Student housing.**

**Bonds.**

**Board.**

- Defined, §116-175.

- Definition, §116-175.

**Institution.**

- Defined, §116-175.

- Revenue bonds, other buildings, §§116-187 to 116-198. See within this heading, "Bond issues."

- Definitions, §116-175.

**Supreme court reports.**

- Publications furnished institutions of learning, §§147-45, 147-46.1.

**Taxation.**

**Exemptions from taxation.**

- Personal property, §105-278.4.
- Real property, §105-278.4.

**Teachers.**

- Annuity or retirement income contracts.
- Purchased for faculty members, officers and employees, §116-17.

- Free tuition to certain faculty members, §116-143.

- Scholarship loan fund for prospective teachers.

- Rules and regulations, §116-174.

- State superintendent of public instruction.

- Administration of fund, §116-174.

**Technical institutes.**

- General provisions, §§115A-1 to 115A-38.
- See COMMUNITY COLLEGES, TECHNICAL INSTITUTES AND INDUSTRIAL CENTERS.

**Theaters and shows.**

- North Carolina School of the Arts.

- General provisions, §§116-64 to 116-68.

- See NORTH CAROLINA SCHOOL OF THE ARTS.

**Tuition fees.**

**In-state tuition.**

- Definitions, §116-143.1.

- Military status provisions, §116-143.1.

**UNIVERSITIES AND COLLEGES—Cont'd****Tuition fees—Cont'd**

In-state tuition—Cont'd

Qualification, §116-143.1.

Special tuition rates for certain persons, §116-143.

State-supported institutions required to charge, §116-143.

Exceptions as to certain faculty members, §116-143.

**University of North Carolina.**

General provisions, §§116-1 to 116-44.5.

See **UNIVERSITY OF NORTH CAROLINA**.**UNIVERSITY OF NORTH CAROLINA.****Actions.**

North Carolina State University at Raleigh.

Nuclear reactors.

Liability for construction or operation, §116-40.2.

Revenue bonds.

Rights and remedies of bondholders, §§116-41.5, 116-41.8.

**Agriculture.**

Gifts and congressional donations.

Board of governors to accept, §116-40.

Research stations, §116-32.

General provisions, §116-39.

**Appellate division.**

Reports.

Publications furnished institutions of learning, §§147-45, 147-46.1.

**Asheville.**

Chancellor. See within this heading, "Chancellor."

Constituent institutions.

Defined, §116-2.

Enumeration, §116-4.

Trustees. See within this heading, "Trustees."

**Board of governors.**

Agricultural research stations.

General provisions, §116-39.

Bond issues.

Revenue bonds for service and auxiliary facilities. See within this heading, "Bond Issues."

Student housing.

See **UNIVERSITIES AND COLLEGES**.

Budget.

General provisions, §116-11, (9).

Powers as to, §116-11, (9).

Chairman.

Governor, §116-5.

Selection, §116-8.

College revolving fund, §116-168.

See **UNIVERSITIES AND COLLEGES**.

Committees.

General provisions, §116-10.

Powers, §116-10.

**UNIVERSITY OF NORTH CAROLINA—**

Cont'd

**Board of governors—Cont'd**

Community colleges.

General provisions.

See **COMMUNITY COLLEGES, TECHNICAL INSTITUTES AND INDUSTRIAL CENTERS**.

Universities and colleges.

See **UNIVERSITIES AND COLLEGES**.

Congressional donations.

Acceptance, §116-40.

Contracts.

Power of board of governors to enter into and carry out contracts, §116-41.2.

Contracts with private institutions to aid students, §116-19.

Audits, §116-21.

Base period, §116-20.

Definitions applicable, §116-22.

Determined by appropriations, §116-19.

Form of contracts, §116-21.

Institution defined, §116-22.

Regulations, §116-21.

Reports, §116-21.

Student defined, §116-22.

Term, §116-20.

Defined, §§116-2, 116-41.1, 116-49.

Duties.

General provisions, §116-11.

Election.

By senate and house of representatives, §116-6.

Nomination, §116-6.

Membership of board of trustees of constituent institution, §116-5.

Endowment fund for constituent institutions.

Established standards for scholarships. Awarded, §116-36, (h).

Escheats.

Receipts prior to July 1, 1971.

Regulations as to, §116-43.

Executive committee.

Revenue bonds.

Authorized to exercise powers and functions of board, §116-41.11.

Funds.

Land scrip fund, §116-40.1.

Powers as to, §116-11, (9).

General assembly.

Disqualification of member, §116-7.

Gifts and congressional donations.

Board to accept, §116-40.

Governor.

Ex officio member, §116-5.

Higher education.

Powers as to, §116-11, (10).

Hospital.

North Carolina Memorial Hospital.

Creation of board of directors, §116-37.

Incorporation, §116-3.

**UNIVERSITY OF NORTH CAROLINA—**

Cont'd

**Board of governors—Cont'd**

Information center.

Educational opportunities information center.

Established by board, §116-18.

Land scrip fund, §116-40.1.

Loan fund for prospective college teachers.

Administration of fund, §116-73.

Meetings.

General provisions, §116-9.

Quorum, §116-9.

Members at large, §116-7.

Membership.

Initial membership, §116-5.

Minority race.

Requirements as to membership, §116-6.

Name, §116-3.

Non-public educational institutions.

Licensing, §116-15.

Regulation of degrees, §116-15.

North Carolina School of the arts.

General provisions, §§116-64 to 116-68.

See NORTH CAROLINA SCHOOL OF THE ARTS.

Obligations.

Rights and privileges held by the board of higher education and board of trustees.

Vested in board of governors, §116-12.

Powers.

Corporate powers, §116-3.

Delegation of powers, §116-11, (13).

Generally, §116-11.

Regarding property.

Subject to general law, §116-13.

Private institutions.

Powers as to, §116-11, (11).

Property.

Powers regarding.

Subject to general law, §116-13.

Rights and privileges held by the board of higher education and board of trustees.

Vested in board of governors, §116-12.

Public officers.

Disqualification as member, §116-7.

Qualifications, §116-7.

Quorum, §116-9.

Redesignated, §116-3.

Relatives.

Disqualification as members, §116-7.

Scholarship loan fund for prospective college teachers.

General provisions, §116-73.

Secretary.

Notice to general assembly of vacancy in board, §116-7.

Selection, §116-8.

Term of office, §116-8.

**UNIVERSITY OF NORTH CAROLINA—**

Cont'd

**Board of governors—Cont'd**

State board of education.

Liaison with, §116-11.

State education assistance authority, §§116-201 to 116-209.23.

See UNIVERSITIES AND COLLEGES.

Student housing.

General provisions.

See UNIVERSITIES AND COLLEGES.

Succession in office, §116-6.

Term of office, §116-8.

Initial membership, §116-5.

Senate members, §116-6.

Tuition fees.

In-state tuition.

Definitions, §116-143.1.

Military status provisions, §116-143.1.

Qualification, §116-143.1.

Rules and regulations, §116-143.

Vacancy in office.

Initial membership, §116-5.

Notification of general assembly by secretary of board, §116-7.

Vice-chairman.

General provisions, §116-8.

Women.

Requirements as to membership, §116-6.

**Boards.**

Board of governors. See within this heading, "Board of governors."

Trustees. See within this heading, "Trustees."

**Bond issues.**

Service and auxiliary facilities.

Additional bonds, §116-41.4.

Amount limited, §116-41.4.

Anticipation notes, §116-41.4.

Authorization of bonds, §116-41.4.

Board.

Defined, §116-41.1.

Executive committee authorized to exercise powers and functions of board, §116-41.11.

Powers of board of governors generally, §§116-41.2, 116-41.5.

Bondholders.

Rights and remedies, §§116-41.5, 116-41.8.

Conditions, §116-41.4.

Deposit of revenues, §116-41.5.

Depositories, §116-41.5.

Execution, §116-41.4.

Form, §116-41.4.

Insurance, §116-41.5.

Board may carry, §116-41.5.

Interest.

Rate of interest, §116-41.4.

Interim receipts, §116-41.4.

Issuance.

Approval or consent, §116-41.4.

**UNIVERSITY OF NORTH CAROLINA—**

Cont'd

**Bond issues—Cont'd**

Service and auxiliary facilities—Cont'd

Issuance—Cont'd

Authorized, §116-41.4.

Contents of resolution authorizing issuance, §116-41.5.

Lost or destroyed bonds.

Replacement, §116-41.4.

Project.

Insurance, §116-41.5.

Receipts.

Interim receipts, §116-41.4.

Revenues.

Use of revenues, §116-41.5.

Sale, §116-41.4.

Service charges, §116-41.5.

Fixing and revising, §116-41.5.

State debt.

Bonds not debt of state, §116-41.4.

Temporary bonds, §116-41.4.

Terms, §116-41.4.

University enterprises.

Disposition, §116-41.2.

Use of revenues, §116-41.5.

Use of proceeds, §116-41.4.

Student housing.

See UNIVERSITIES AND COLLEGES.

**Budget.**

Board of governors.

General provisions, §116-11.

**Chancellor.**

Administrative and executive head of institution, §116-34.

Defined, §116-2.

Duties.

Generally, §116-34.

Election.

By board of governors, §116-11, (4).

Executive head of institution, §116-34.

Powers.

Delegation, §116-11, (13).

Vice-chancellor.

Appointment and compensation fixed by board of governors, §116-11, (5).

**Chapel Hill.**

Chancellor. See within this heading, "Chancellor."

Child development research and demonstration center, §116-38.

Constituent institutions.

Defined, §116-2.

Enumeration, §116-4.

Motor vehicles.

Traffic and parking, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

Traffic and parking, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

Trustees. See within this heading, "Trustees."

University enterprises.

General provisions, §§116-35, 116-41.2.

**UNIVERSITY OF NORTH CAROLINA—**

Cont'd

**Charlotte.**

Chancellor. See within this heading, "Chancellor."

Constituent institutions.

Defined, §116-2.

Enumeration, §116-4.

Motor vehicles.

Traffic and parking, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

Traffic and parking, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

Trustees. See within this heading, "Trustees."

**Child welfare.**

Child development research and demonstration center.

General provisions, §116-38.

**Constituent institutions.**

Agricultural research stations.

North Carolina State University at Raleigh, §116-39.

Board of governors.

Powers as to, §116-11.

Board of trustees. See within this heading, "Trustees."

Campus school.

General provisions, §116-35.

Child development research and demonstration center.

General provisions, §116-38.

Defined, §116-2.

Electric power plants.

General provisions, §116-35.

Endowment fund.

General provisions, §116-36.

Enrollment levels.

Set by board of governors, §116-11, (8).

Enumeration of constituent institutions, §116-4.

Gifts, donations and bequests.

Endowment fund, §116-36, (d).

Investments.

Endowment fund, §116-36, (e).

Laboratory or demonstration school.

General provisions, §116-35.

Motor vehicles.

Traffic and parking, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

Sewer distribution system.

General provisions, §116-35.

Traffic and parking, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

Trustees.

Board of trustees. See within this heading, "Trustees."

Water and sewer distribution systems.

General provisions, §116-35.

**UNIVERSITY OF NORTH CAROLINA—**

Cont'd

**Contracts.**

Power of board of governors to enter into and carry out contracts, §116-41.2.

**Contracts with private institutions to aid state students.** See within this heading, "Board of governors."**Counties.**

Power of board of governors to enter into and carry out contracts, §116-41.2.

**Damages.**

North Carolina State University at Raleigh.

Nuclear reactors.

Liability for construction or operation, §116-40.2.

**Definitions, §116-2.**

Bond issues for service and auxiliary facilities, §116-41.1.

Contracts with private institutions to aid state students, §116-22.

Motor vehicles.

Traffic and parking, §116-44.3.

Tuition fees.

Qualification fees.

Qualification for in-state tuition, §116-143.1.

**Degrees.**

Board of governors.

Determining types of degrees awarded, §116-11, (3).

Non-public educational institutions.

Regulation by board of governors, §116-15.

**Depositories, §116-41.5.**

Bond issues.

Service and auxiliary facilities, §116-41.5.

**Education.**

State board of education.

Graduate instructions.

Superintendent and principals of public schools.

Adoption of program, §116-40.3.

**Educational opportunities information center.**

General provisions, §116-18.

**Electricity.**

Constituent institutions.

Operation of electric power plants, etc., §116-35.

Powers of board of governors generally, §116-41.2.

**Employees.**

Annuity or retirement income contracts.

Purchased for faculty members, officers and employees, §116-17.

**Escheats.**

Application of receipts, Const. N. C., art. IX, §10.

Prior to July 1, 1971, §116-43.

**UNIVERSITY OF NORTH CAROLINA—**

Cont'd

**Faculty.**

Annuity or retirement income contracts.

Purchased for faculty members, §116-17.

Part-time basis.

Tuition fee, §116-143.

Tuition fees.

Free tuition fees to certain faculty members, §116-143.

**Federal aid.**

Board to accept.

To accept gifts and congressional donations, §116-40.

**Fees.**

Fixed by board of governors, §116-11, (7).

Tuition.

General provisions. See within this heading, "Tuition."

**Fines, penalties and forfeitures.**

Motor vehicles.

Violations, §116-44.4.

**Funds.**

Board of governors.

Powers as to, §116-11.

Endowment fund.

Constituent institutions, §116-36.

Land scrip fund, §116-40.1.

Loan fund for prospective college teachers.

Joint committee for administration of fund, §116-73.

Rules and regulations, §116-73.

Medical school.

Student loan fund, §§131-121, 131-124.

**Gifts.**

Board of governors to accept gifts and congressional donations, §116-40.

Endowment fund.

Constituent institutions, §116-36, (i).

**Greensboro.**

Chancellor. See within this heading, "Chancellor."

Constituent institutions.

Defined, §116-2.

Enumeration, §116-4.

Motor vehicles.

Traffic and parking, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

Traffic and parking, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

Trustees. See within this heading, "Trustees."

**Hospital.**

North Carolina Memorial Hospital, §116-37.

See HOSPITALS.

**Information center.**

Educational opportunities information center.

Established by board, §116-18.

**UNIVERSITY OF NORTH CAROLINA—**

Cont'd

**Insurance.**

Nuclear reactors.

North Carolina State University at Raleigh.

Authorization to purchase insurance, §116-40.2.

Projects, §116-41.5.

**Loans.**

Education assistance authority, §§116-201 to 116-209.23.

See UNIVERSITIES AND COLLEGES.

Needy students.

Application of escheated funds, §116-43; Const. N. C., art. IX, §10.

Scholarship loan fund for prospective college teachers.

General provisions, §116-73.

State education assistance authority, §§116-201 to 116-209.23.

See UNIVERSITIES AND COLLEGES.

**Lost instruments and records.**

Revenue bonds.

Replacement, §116-41.4.

**Mandamus.**

Revenue bonds.

Rights and remedies of bondholders, §116-41.8.

**Medical examiner.**

Laboratories.

Contract with medical school, §130-193.

**Medical school.**

Cadavers for medical schools, §§90-212 to 90-216.

See UNIVERSITIES AND COLLEGES.

Department of human resources and program of hospital care.

Loans to medical, etc., students, §§131-121, 131-124.

Medical examiners and laboratories.

Contract with medical school, §130-193.

**Military services.**

Tuition fees.

In-state tuition.

Serving in armed forces outside of state not to lose status, §116-143.1.

**Motor vehicles.**

Certain provisions applicable to identified constituent institutions, §116-44.5.

Definitions, §116-44.3.

Fines, penalties and forfeitures.

Violations of regulations, §116-44.4.

Ordinances, §116-44.4.

Parking regulations.

Powers of trustees, §116-44.4.

Penalties for violations of regulations, §116-44.4.

Powers of trustees.

Generally, §§116-44.4, 116-44.5.

Provisions applicable to identified constituent institutions, §116-44.5.

Registration of motor vehicles, §116-44.4.

**UNIVERSITY OF NORTH CAROLINA—**

Cont'd

**Motor vehicles—Cont'd**

Regulation of traffic and parking.

Generally, §116-44.4.

Removal of illegally parked vehicles, §116-44.4.

Special provisions applicable to identified constituent institutions, §116-44.5.

Speed limits.

Powers of trustees, §116-44.4.

**Municipal corporations.**

Power of board of governors to enter into and carry out contracts, §116-41.2.

**New publicly supported institution.**

Approval of establishment by board of governors, §116-11, (6).

**Nuclear reactors.**

North Carolina State University at Raleigh.

Authorization to purchase insurance in connection with construction and operation of nuclear reactors, §116-40.2.

**Officers.**

Academic and administrative officers.

Appointment and compensation fixed by board of governors, §116-11, (5).

Election.

By board of governors, §116-11, (4).

**Ordinances.**

Traffic and parking regulations.

Powers of boards of trustees, §§116-44.4, 116-44.5.

**Parking regulations.**

Traffic and parking generally, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

**Permits.**

Parking permits, §116-44.4.

**President.**

Advisory committee.

General provisions, §116-14.

Chief administrative officer of university, §116-14.

Defined, §116-2.

Election.

By board of governors, §§116-11, (4), 116-14.

Powers.

Delegation, §116-11, (13).

Staff.

General provisions, §116-14.

**Publications.**

State publications furnished institutions of learning, §§147-45, 147-46.1.

**Public health.**

Dean of school of public health.

Member of board of sanitarian examiners, §90A-2.

**Purpose of article, §116-1.****Raleigh.**

Motor vehicles.

Traffic and parking, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

**UNIVERSITY OF NORTH CAROLINA—**

Cont'd

**Raleigh—Cont'd**

North Carolina State University at Raleigh.

Agricultural research stations, §§116-32, 116-39.

Board of governors.

Accept gifts and congressional donations, §116-40.

Chancellor. See within this heading, "Chancellor."

Constituent institutions.

Defined, §116-2.

Enumeration, §116-4.

Federal aid.

Board to accept congressional donations, §116-40.

Land scrip fund.

General provisions, §116-40.1.

Nuclear reactors.

Authorization to purchase insurance in connection with construction and operation, §116-40.2.

Liability for property damage or personal injury due to construction or operation, §116-40.2.

Trustees. See within this heading, "Trustees."

Plumbing and heating contractors.

Board of examiners, §87-16.

Refrigeration contractors.

Board of examiners.

Member of board, §87-52.

**Redefined.**

Purpose of article, §116-1.

**Research.**

Agricultural research stations, §116-39.

**Sales.**

Merchandise by governmental units, §66-58.

**Scholarships.**

State students.

Contracts with private institutions to aid students, §§116-19 to 116-22.

See within this heading,

"Contracts with private institutions to aid students."

**Secretary of state.**

Publications furnished institutions of learning, §§147-45, 147-46.1, 147-50.

State officials and department heads, §147-50.

**Sewers.**

Constituent institutions.

Operation of water or sewer distribution systems, §116-35.

Powers of board of governors generally, §116-41.2.

**State board of education.**

Board of governors.

Liasion with, §116-11.

**Statutes.**

Publications furnished institutions of learning, §§147-45, 147-46.1.

**UNIVERSITY OF NORTH CAROLINA—**

Cont'd

**Streets and highways.**

Construction or repair of roads and streets within grounds, §136-18, (25).

**Student housing.**

Bond issues.

Student housing and recreation, §§116-187 to 116-198.

See UNIVERSITIES AND COLLEGES.

Revenue bonds, §§116-175 to 116-185, 116-187 to 116-198.

See UNIVERSITIES AND COLLEGES.

**Students.**

Allocations.

Education assistance authority, §§116-201 to 116-209.23.

See UNIVERSITIES AND COLLEGES.

Obligations.

State education assistance authority, §§116-201 to 116-209.23.

See UNIVERSITIES AND COLLEGES.

**Supreme court reports.**

Publications furnished institutions of learning, §§147-45, 147-46.1.

**Taxation.**

Exemption from taxation, §116-19.

**Traffic and parking**, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."**Trustees.**

Board of governors.

General provisions. See within this heading, "Board of governors."

Members of board, §116-5.

Not eligible as trustee, §116-31, (i).

Chairman.

Endowment fund board.

Chairman of board, §116-36, (c).

Defined, §116-2.

Duties.

Generally, §116-33.

Endowment fund.

Investment board.

General provisions, §116-36, (b).

General assembly.

Members of general assembly not eligible, §116-31, (h).

Ineligibility, §116-31, (g).

Medical school.

East Carolina University, §116-40.4.

Meetings.

Generally, §116-32.

Membership.

Board of trustees, §116-31.

Number of members, §116-31, (d).

Motor vehicles.

Traffic and parking, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

Officers.

Generally, §116-32.

**UNIVERSITY OF NORTH CAROLINA—**

Cont'd

**Trustees—Cont'd**

Powers.

Delegation, §§116-11, (13).

Generally, §116-33.

General provisions, §§116-11, (14), 116-33.

Property.

Rights and privileges held by trustees vested in board of governors, §116-12.

Public officers.

Eligibility, §116-31, (h).

Qualifications, §116-31, (h).

Separate board of trustees.

Created for certain institutions, §116-31, (b).

Term of office, §116-31, (e).

Traffic and parking regulations, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

Vacancy.

Filling, §116-31, (c).

General provisions, §116-31, (j).

**Tuition.**

Fixed by board of governors, §116-11, (7).

In-state tuition.

Definitions, §116-143.1.

Military status provisions, §116-143.1.

Qualification, §116-143.1.

Required to charge, §116-143.

Free tuition fees to certain faculty members, §116-143.

Special tuition rates for certain persons, §116-143.

**United States.**

Board to accept gifts and congressional donations, §116-40.

**Universities and colleges generally.**

See UNIVERSITIES AND COLLEGES.

**University enterprises.**

Telephone, electric and water systems.

Powers of board of governors, §116-41.2.

**Water companies and water works.**

Constituent institutions.

Operation of water distribution systems, §116-35.

Powers of board of governors generally, §116-41.2.

**Wilmington.**

Chancellor. See within this heading, "Chancellor."

Constituent institutions.

Defined, §116-2.

Enumeration, §116-4.

Motor vehicles.

Traffic and parking, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

Traffic and parking, §§116-44.3 to 116-44.5. See within this heading, "Motor vehicles."

**UNIVERSITY OF NORTH CAROLINA—**

Cont'd

**Wilmington—Cont'd**

Trustees. See within this heading, "Trustees."

**Wrongful death.**

North Carolina State University at Raleigh.

Nuclear reactors.

Right of personal representative to bring action, §116-40.2.

**URBAN REDEVELOPMENT LAW.**

General provisions, §§160A-500 to 160A-526.

See MUNICIPAL CORPORATIONS.

**URBAN RENEWAL.****Housing finance agency.**

General provisions.

See HOUSING FINANCE AGENCY.

**North Carolina housing finance agency.**

General provisions.

See HOUSING FINANCE AGENCY.

**USE TAX.**

General provisions, §§105-164.1. to 105-164.44.

See SALES AND USE TAX.

**U.S.S. NORTH CAROLINA BATTLESHIP COMMISSION.**

Appointment, §143B-74.

Compensation, §143B-74.

Composition, §143B-74.

Creation, §143B-73.

**Department of cultural resources.**

Transfer of commission to department, §143B-51.

**Duties.**

Generally, §§143-366, 143B-73.

**Membership, §143B-74.****Powers and duties.**

Generally, §§143-366, 143B-73.

**Quorum, §143B-74.****Removal of members, §143B-74.****Residency requirements, §143B-74.****Rules and regulations.**

Authority to adopt, §143B-73.

**USURY.****Consumer finance act.**

Enforcement of loans made elsewhere, §53-190.

Maximum rate of charge, §53-173.

**Interest.**

Home mortgage loans.

Contract rates, §24-1.1A.

V

**VACATION.****Personnel system.**

General provisions, §§126-1 to 126-15.

See PERSONNEL SYSTEM.

**VACCINATION.**

**Rabies**, §§106-364 to 106-387.

See **RABIES**.

**Salk vaccine**.

Unauthorized sale, §90-80.1.

**VAGRANCY.**

**Counties**.

Regulation of begging, §153A-126.

**VALIDATION.**

**Notaries**.

See **NOTARIES**.

**VAUDEVILLE.**

See **THEATERS AND SHOWS**.

**VEGETABLES.**

**Licenses**.

Peddlers, §105-53.

**Notice**.

Vegetable plant law.

Stop-sale notice, §106-284.19.

**Plant law**.

Applicability.

When article not applicable, §106-284.22.

Certified vegetable plants for transplanting.

Defined, §106-284.16.

Definitions, §106-284.16.

Inspection, §106-284.19.

Interference with inspectors, §106-284.19.

Stop-sale notice, §106-284.19.

Interference with commissioner, etc.

Penalties, §106-284.20.

Purpose of article, §106-284.15.

Rules and regulations.

Violations and penalties, §106-284.20.

**Sale**.

Stop-sale notice, §106-284.19.

Unlawful to sell plants not up to standard, §106-284.17.

**Standards**.

Defined, §106-284.16.

Unlawful to sell plants not up to standard, §106-284.17.

Stop-sale notice, §106-284.19.

**Tags**.

Unlawful to sell plants not appropriately tagged or labeled, §106-284.17.

Violations, §106-284.20.

Penalties, §106-284.20.

**Promotion of use and sale of agricultural products**, §§106-550 to 106-568.

See **AGRICULTURE**.

**Rules and regulations**.

By board of agriculture, §106-284.18.

Violations and penalties, §106-284.20.

**VEHICLES.**

**Motor vehicles**, §§20-1 to 20-350.

See **MOTOR VEHICLES**.

**VENDING MACHINES.**

**Blind persons**.

Operation of vending facilities on state property, §§111-41 to 111-47.

See **BLIND PERSONS**.

**Coin-operated machines**.

General provisions.

See **COIN-OPERATED MACHINES**.

**VENDOR AND PURCHASER.**

**Taxation**.

Recording tax.

Paid by vendor, §102-13.

**VENEREAL DISEASES.**

**Commission for health services**.

Inflammation of the eyes of the newborn.

Duties, §130-110.

Rules and regulations, §130-99.

**Drugs**.

Purchaser of remedies may be examined, §130-102.

**Examinations**, §130-96.

**Hospitals**.

Isolation of patients, §130-96.

Report of cases or positive laboratory tests, §130-95.

**Inflammation of the eyes of the newborn**.

Commission for health services.

Duties, §130-110.

Local health director.

Duties, §130-109.

**Midwives**.

Directions and medications for compliance with article required, §130-112.

Registration, §130-112.

Records, §130-108.

**Treatment**.

Eyes of the newborn to be treated, §130-108.

**Investigations**, §130-96.

**Medicine**.

Purchaser may be examined, §130-102.

**Physicians and surgeons**.

Examination of purchaser of remedies, §130-102.

Only licensed person to treat venereal diseases, §130-96.

Report of cases or positive laboratory tests, §130-95.

**Quarantine**.

Infected persons, §130-96.

**Records**.

Inflammation of eyes of newborn, §130-108.

**Reports**.

Cases or positive laboratory tests to be reported, §130-95.

Infected persons to report for treatment to licensed physician, §130-96.

Required, §130-95.

**Rules and regulations**.

Commission for health services, §130-99.

**VENEREAL DISEASES—Cont'd****Syphilis test of pregnant women.**

General provisions, §130-103.

**VENUE.****Administration of decedents' estates,**  
§§28A-3-1 to 28A-3-5.

See PROBATE AND REGISTRATION.

**Administrative procedure.**

Hearings, §150A-24.

**Adoption.**

Petition by putative father, §48-4.

**Bonds, surety.**

Payment bonds.

Actions on bonds, §44A-28.

**Bridges.**

Injury to bridges.

Action for damages, §136-72.

**Corporations.**

Domestic corporations, §1-79.

**Decedents' estates.**

Administration of estates, §§28A-3-1 to 28A-3-5.

See PROBATE AND REGISTRATION.

**Divorce and alimony, §50-3.**

Nonresident complainant, §50-8.

**Eminent domain.**

Streets and highways, §136-103.

**Gasoline tax.**

Violation of act, §105-236, (11).

**Hospitals for mentally disorderd.**

Action by department of human resources to vacate license of private hospitals, §122-72.

**Nonresidents, §1-82.**

Divorce and alimony.

When complainant is a nonresident, §50-8.

**Probate of wills, §§28A-3-1 to 28A-3-5.**

See PROBATE AND REGISTRATION.

**Public officers.**

Removal.

Procedure for removal, §128-16.

**Railroads.**

Crossings.

Recovery of portion of cost of construction from board, §136-20, (d).

**Streets and highways.**

Settlement of controversies between board and contractors, §136-29.

**Taxation.**

Act committed in part of office of secretary of revenue, §105-236, (11).

Action against state secretary of revenue, §105-267.

Collection of taxes, §§105-243, 105-244.

Proceedings of secretary of revenue, §105-258.

Violation of act, §105-236, (11).

**Tuberculosis.**

Action for recovery of charges.

Department of human resources, §131-54.

**Wills.**

Probate of wills, §§28A-3-1 to 28A-3-5.

See PROBATE AND REGISTRATION.

**VENUS FLYTRAP.****Cultivating and selling, §14-129.1.****Plant.**

Selling, taking or bartering, §§14-129, 14-129.1.

**Sales.**

Prohibited, §14-129.1.

**VERDICT.****Burglary.**

Punishment for burglary, §14-52.

**Homicide, §§14-17 to 14-20.****Lost instruments and records.**

Establishing boundaries and interest.

Conveyance and copy lost, §98-3.

**Suretyship.**

Principal and surety.

Surety and principal distinguished in judgment and execution, §26-1.

**VERIFICATION, §1-149.****Complaint.**

Divorce, §50-8.

Landlord and tenant.

Verified complaint in summary ejectment, §42-28.

**Divorce and alimony.**

Complaint verified, §50-8.

**Landlord and tenant.**

Complaint.

Verified complaint in summary ejectment, §42-28.

**Taxation.**

Returns, §105-252.

**Tourist camps, roadhouses and dance halls.**

Application for license, §72-34.

**VESSELS.****Fisheries resources.**

Searches and seizures.

Enforcement authority of inspectors and protectors, §§113-136, 113-137.

**VETERANS.****Affairs commission.**

Appointment, §143B-253.

Chairman, §143B-253.

Clerical services, §143B-253.

Compensation, §143B-253.

Composition, §143B-253.

Creation, §143B-252.

Duties.

Generally, §143B-252.

Meetings, §143B-253.

Membership, §143B-253.

Powers and duties, §143B-252.

Quorum, §143B-253.

Rules and regulations, §143B-252.

Special meetings, §143B-253.

Terms of office, §143B-253.

Vacancies, §143B-253.

**Annuities.**

Retired serviceman's family protection plan, §105-141.1.

**VETERANS—Cont'd**

**Board of veterans' affairs.** See within this heading, "Department of veterans' affairs."

**Commission.**

Veterans' affairs commission. See within this heading, "Affairs commission."

**Contracts.**

Minor spouses of veterans, §165-18.

**Copies.**

Records.

Copies furnished department of military and veterans' affairs, §165-11.

**Death.**

Taxation.

Cancellation of certain assessments, §105-244.1.

**Definitions.**

Department of military and veterans' affairs, §165-3.

Scholarships for children of war veterans, §165-20.

**Department of military and veterans' affairs.**

Assumption of duties, responsibilities and powers formerly exercised by veterans commission, §165-1.

Definitions, §165-3.

Duties.

Assumption of duties, etc., formerly exercised by veterans commission, §165-1.

Generally, §165-6.

General provisions, §§143B-246 to 143B-253.

See MILITARY AND VETERANS' AFFAIRS.

Name.

Veterans commission renamed, §165-1.

Offices.

Central office, §165-8.

Field offices, §§165-6, 165-8.

Powers.

Assumption of powers, etc., formerly exercised by veterans commission, §165-1.

Generally, §165-6.

Quarters, §165-8.

Records.

Copies of records furnished department, §165-11.

Veterans' affairs commission.

Defined, §165-3.

**Department of veterans' affairs.**

Board of veterans' affairs.

Department of military and veterans' affairs.

Transfer board to department of military and veterans' affairs, §143B-248.

Department of military and veterans' affairs.

Transfer department to department of military and veterans' affairs, §143B-248.

**VETERANS—Cont'd**

**Elections.**

Military absentee registration and voting, §§163-245 to 163-253.

See ELECTIONS.

**Fees.**

Register of deeds.

Exemption of discharged documents, etc., §161-10.1.

**Guardian and ward.**

Minor spouses of veterans.

Powers without intervention of guardian or trustee, §165-18.

**Hospitals for mentally disordered.**

Delivery of inmates to federal agencies, §122-14.

Involuntary commitment.

Commitment of eligible veterans to veterans administration facility, §122-58.15.

**Income tax.**

Annuities.

Retired serviceman's family protection plan, §105-141.1.

Retirement or retainer pay.

Exclusion from gross income, §105-141, (b).

**Inheritance tax.**

Exemption.

Government insurance, §105-3, (4).

**Interest.**

Taxation.

Certain veterans relieved of payment of interest on taxes, §105-360.

**Licenses.**

Fairs and carnivals, §105-39, (c).

Peddlers.

Exempt from peddlers' license tax, §105-53.

**Mentally ill.**

Hospitals for mentally disordered.

Delivery of inmates to federal agencies, §122-14.

**Military and veterans' affairs.**

Department, §§143B-246 to 143B-253.

See MILITARY AND VETERANS' AFFAIRS.

**Minor spouses of veterans, §§165-17, 165-18.**

Actions.

Pleaded in own name, §165-18.

Contracts, §165-18.

Execution of instruments, §165-18.

Guardian or trustee.

Powers without intervention of guardian or trustee, §165-18.

Rights conferred, §165-18.

**Pensions.**

Confederates, §§112-7 to 112-37.

See PENSIONS.

**Records.**

Copies of records furnished department of military and veterans affairs, §165-11.

**VETERANS—Cont'd**

**Recreation authorities**, §§165-23 to 165-38.

See **VETERANS RECREATION AUTHORITIES**.

**Register of deeds.**

Records needed in support of claims for veterans' benefits.

Exempt from fees, §161-10.1.

**Retirement system for teachers and state employees.**

Creditable service, §135-4, (a).

**Riots and civil disorders.**

Scholarships for children of war veterans.

Suspension or revocation, §165-22.1.

**Rules and regulations.**

Veterans affairs commission, §143B-252.

**Scholarships for children of war veterans**, §§165-19 to 165-22.1.

Adjustment of accounts.

Recipients unable to attend class, §165-22.1.

Administration, §165-22.1.

Award.

Classes or categories of eligibility, §165-22.

Child.

Defined, §165-20, (3).

Definitions, §165-20.

Disbursement of scholarship payments, §165-22.1.

Eligibility.

Authority of veterans affairs commission, §165-22.1.

Classes or categories, §165-22.

Selection of recipients, §165-22.1.

Special procedures for adjusting accounts.

Recipients unable to attend class, §165-22.1.

State educational institutions.

Defined, §165-20, (6).

Suspension or revocation.

Authority of veterans affairs commission, §165-22.1.

Grounds, §165-22.1.

**Taxation.**

Cancellation of certain assessments, §105-244.1.

Exemptions.

Payment of benefits by federal government, §105-199.

Interest.

Certain veterans relieved of payment of interest on taxes, §105-360.

Peddlers.

Exemption from peddlers' license tax, §105-53.

Vehicles of disabled veterans, §105-275.

**Tobacco.**

Tobacco festivals.

Regulation, §105-39, (c).

**Veteran's day.**

Public holiday, §§103-4, 115-205.

**VETERANS—Cont'd****Vital statistics.**

Records concerning veterans.

Furnished, §130-67.

**VETERAN'S DAY.**

Public holiday, §103-4.

**VETERANS' GUARDIANSHIP ACT.**

Application of ward's estate, §34-14.

**Banks and banking.**

Bank statement.

Exhibition by guardian, §34-10.

**Bonds, surety.**

Premiums on bonds, §34-12.

**Building and loan associations.**

Investment of funds, §34-13.

**Bureau.**

Certified copy of record.

Furnishing to bureau without charge, §34-15.

Copy of account sent to bureau, §34-10.

Notice.

Guardian's accounts to be filed, §34-10.

Hearing on objections to guardian's accounts, §34-10.

**Department of military and veterans' affairs.**

Certified copy of record required.

Furnished without charge, §34-15.

Notice.

Application of ward's estate.

Notice of hearing, §34-14.

Hearing on objections to guardian's accounts, §34-10.

**Guardian.**

Accounts and accounting.

Exhibition and examination of investments and bank statements, §34-10.

Filing, §34-10.

Hearing on accounts, §34-10.

Notice, §34-10.

Objections to accounts.

Hearing, §34-10.

Application of ward's estate, §34-14.

Bonds, surety.

Premiums on bonds, §34-12.

Compensation, §34-12.

Additional compensation.

Petition and notice, §34-12.

Investment of funds, §34-13.

**Investments.**

By guardian, §34-13.

Exhibition and examination of investments, §34-10.

Legal investments, §34-13.

Savings fund, §34-13.

**Notice.**

Additional compensation for guardian.

Petition for hearing, §34-12.

Application of ward's estate, §34-14.

Hearings on objections to guardian's accounts, §34-10.

**VETERANS' GUARDIANSHIP ACT—**

Cont'd

**Records.**

Certified copy required.

Furnishing without charge, §34-15.

**Savings and loan associations.**

Investment of funds, §34-13.

**VETERANS' RECREATION AUTHORITIES.****Agriculture.**

Marketing authority.

Taxation.

Exemption of real and personal property, §105-278.1.

**Declaration of necessity, §165-24.****Necessity.**

Finding and declaration of necessity, §165-24.

**Tax exemptions, §§105-278.1, 165-26.****VETERINARIANS.****Abandonment of animals.**

Abandoned.

Defined, §90-187.7.

Disposal.

Relief from liability for disposal, §90-187.7.

Generally, §90-187.7.

Notice to owner, §90-187.7.

**Animal technicians.**

Special registration, §90-187.6.

**Assistants.**

Special registration, §90-187.6.

**Board of examiners.** See within this heading, "Veterinary medical board."**Corporations.**

Corporate practice prohibited, §90-187.11.

**Definitions, §90-181.****Discipline of licensees, §90-187.8.****Examinations.**

Generally, §90-187.1.

Granting of license without examination, §90-187.

License without examination, §90-187.3.

Notice, §90-187.1.

**Exemptions.**

Certain practices exempted, §90-187.10.

**Expenses.**

Veterinary medical board.

Expenses of board, §90-184.

**Licenses.**

Application, §90-187.

Contents, §90-187.

Discipline of licensees, §90-187.8.

Examination.

Granting of license without examination, §90-187.

License without examination, §90-187.3.

Fee, §§90-183, 90-183.1, 105-41.

Necessity for license, §90-187.10.

Nontransferable, §105-33, (d).

Previous licenses.

Status of persons previously licensed, §90-187.2.

**VETERINARIANS—Cont'd****Licenses—Cont'd**

Qualifications of applicant, §90-187.

Reinstatement of suspended or revoked license, §90-187.9.

**Renewal.**

Annual renewal, §90-187.5.

Failure to apply for renewal, §90-187.5.

Revocation or suspension.

Grounds, §90-187.8.

Reinstatement, §90-187.9.

State-wide license, §105-41.

Status of persons previously licensed, §90-187.2.

**Military services.****Exemptions.**

Veterinarians who are members of armed forces, §90-187.10.

**Nonresidents.**

Temporary permit, §90-187.4.

**Notice.**

Abandonment of animals.

Notice to owner, §90-187.7.

Examination, §90-187.1.

**Partnerships.**

Partnership practice, §90-187.11.

**Penalties.**

Nonresidents.

Temporary permits, §90-187.4.

Unauthorized practice, §90-187.12.

**Permits.**

Temporary permit.

Board may issue, §90-187.4.

Revocation, §90-187.4.

**Physicians and surgeons.****Exemptions.**

Certain practices exempted, §90-187.10.

**Practice of veterinary medicine.**

Corporate practice, §90-187.11.

License required, §90-187.10.

Partnership practice, §90-187.11.

Right to practice.

Privilege conferred by legislature, §90-179.

Unauthorized practice, §90-187.12.

**Purpose of article, §90-179.****Quorum.**

Veterinary medical board, §90-183.

**Registration.**

Animal technicians.

Special registration, §90-187.6.

Student interns, §90-187.6.

Veterinary assistants.

Special registration, §90-187.6.

**Right to practice veterinary medicine.**

Privilege conferred by legislature, §90-179.

**Student interns.**

Registration, §90-187.6.

**Title of article, §90-180.****Unauthorized practice.**

Generally, §90-187.12.

**Veterinary medical board.**

Additional members, §90-182.

Appointment of members, §90-182.

**VETERINARIANS—Cont'd****Veterinary medical board—Cont'd**

- Compensation, §90-184.
- Employees, §90-185.
- Expenses, §90-184.
- Inspections.
  - Hospitals, clinics and mobile units, §90-186.
- Investigations, §90-185.
- Meetings.
  - Election of officers, §90-183.
  - Notice of meeting, §90-183.
  - Open to public, §90-183.
  - Quorum, §90-183.
- Membership, §90-182.
- Mileage, §90-184.
- Oath of members, §90-182.
- Officers.
  - Election at annual meeting, §90-183.
- Oral examination, §90-187.3.
- Organization, §90-182.
- Per diem allowance, §90-184.
- Powers.
  - Generally, §90-185.
  - Special powers, §90-186.
- Quorum, §90-183.
- Rules and regulations, §90-185.
- Terms of members, §90-182.

**Veterinary practice act.**

- Title, §90-180.

**Violations.**

- Unauthorized practice, §90-187.12.

**VISUALLY HANDICAPPED.**

- Blind persons**, §§111-4 to 111-35.
  - See BLIND PERSONS.
- Exceptional children**, §§115-315.7 to 115-315.12.
  - See EDUCATION.

**VITAL STATISTICS.****Abandonment.**

- Birth certificate.
  - Establishing facts relating to birth of abandoned children, §130-73.

**American legion.**

- Records furnished.
- Junior baseball, §130-67.

**Appeals.**

- Birth certificates.
  - Delayed registration.
    - Appeal from holding registration official to court, §130-52.

**Births.**

- Abandoned children.
  - Establishing facts relating to birth.
    - Hearing, §130-73.
- Certificates.
  - Abandoned children.
    - Establishing facts relating to birth, §130-73.
  - Altered, §130-52.
  - Copies.
    - Certified or photostatic copies, §130-66.

**VITAL STATISTICS—Cont'd****Births—Cont'd**

- Certificates—Cont'd
  - Establishing fact of birth.
    - By person without certificate, §130-72.
  - Evidence, §§130-52, 130-61, 130-66.
  - Fees.
    - Certified or photostatic copies, §130-66.
  - Establishing facts relating to birth of abandoned children, §130-73.
  - Registration more than four years after birth, §130-52.
- Illegitimacy, §130-50.
  - Investigations and petitions of certain neglected illegitimate children, §130-58.1.
- Registration.
  - Validation of irregular registration, §130-55.
- Establishing fact of birth.
  - By person without certificate, §130-72.
- Registration, §130-50.
  - Four years or more after birth, §130-52.
  - Delayed certificate, §130-52.
  - Duties of register of deeds, §130-52.

**Books.**

- Certificates.
  - Issuance.
    - By local registrar, §130-42.1.

**Burials.**

- Permits.
  - Authorizing burial or other disposition of body, §130-42.1.
- Burial-transit permit.
  - Contagious diseases, persons dying of reportable diseases, §130-86.
- Contagious diseases.
  - Transportation of bodies of persons dying of reportable diseases, §130-86.
- Death without medical attendance.
  - Procedure, §130-45.
- Disinterment or reinterment.
  - Required, §130-42.1.
- Fetal death.
  - Burial-transit permit required, §130-42.1.
- Issuance.
  - By local registrar, §130-42.1.
- Medical examiner's permission necessary, §§130-200, 130-202.1.
- Time for issuance, §130-42.1.
- Transportation permit.
  - Contagious diseases, §130-86.

**Cancer control program.**

- Tabulation of records, §130-183.

**Clerks of court.**

- Abandoned children.
  - Establishing facts relating to birth, §130-73.
- Establishing fact of birth.
  - By person without certificate, §130-72.

**VITAL STATISTICS—Cont'd****Copies.**

- Army, navy and air force.
- Copies furnished without charge, §130-67.

**Costs.**

- Establishing fact of birth.
- By person without certificate, §130-72.

**Death.**

- Certificate of death.
- Certified or photostatic copies, §130-66.
- Evidence, §130-66.
- Fee, §130-66.
- Fees.
- Register of deeds.
- Copies of records, §130-66.
- Filed with local registrar, §130-46.
- Issuance.
- After-burial permit, §130-42.1.
- Medical certificate.
- Fetal death, §130-43.
- Made and signed by physician, §130-46.
- Unsatisfactory returned to physician, §130-46.
- Moving conveyance.
- Where filed, §130-46.
- Register of deeds.
- Fees for copies, §130-66.
- Required, §130-46.
- Contagious diseases.
- Transportation of bodies of persons dying of reportable diseases, §130-86.
- Fetal death.
- Burial-transit permit required, §130-42.1.
- Medical certificate, §130-43.
- Medical examiner's inquiry, §130-202.1.
- Registration, §130-43.
- Notification of death.
- Funeral director to notify local registrar, §130-42.
- Transportation of bodies.
- Permits.
- Contagious diseases, §130-86.

**Divorce and alimony.**

- Registration of divorce and annulment, §130-48.
- Clerks of court.
- Duty of clerk granting, §130-48.
- Copies of record, §130-48.
- Costs and fees, §130-48.

**Enforcement of article.**

- By registrar, §130-37.

**Evidence.**

- Birth certificate, §§130-52, 130-61, 130-66.
- Certified or photostatic copies, §130-66.
- Copies of birth certificates certified by state registrar, §130-52.
- Establishing fact of birth.
- By person without certificate, §130-72.
- Certified or photostatic copies, §130-66.

**VITAL STATISTICS—Cont'd****Evidence—Cont'd**

- Marriage certificate.
- Copies, §130-49.

**Fees.**

- Birth certificates.
- Abandoned children.
- Establishing facts relating to birth, §130-73.
- Registration.
- More than four years after birth, §130-52.
- Certified or photostatic copies of records, §130-66.
- Divorces and annulments.
- Registration of divorce and annulments.
- Copy of record, §130-48.
- Establishing fact of birth.
- By person without certificate, §130-72.
- Marriage certificate.
- Copies furnished, §130-49.
- Search of files, §130-66.

**Forms.**

- Marriage certificate.
- Registration, §130-49.

**Funeral directors.**

- Burial-transit permit.
- Required, §130-42.1.
- Notification of death.
- Funeral director to notify local registrar, §130-42.

**Hearings.**

- Birth certificate.
- Establishing facts relating to birth of abandoned children, §130-73.
- Establishing fact of birth.
- By person without certificate, §130-72.

**Illegitimacy.**

- Birth certificates.
- Investigations and petitions.
- Involving certain neglected illegitimate children, §130-58.1.

**Judgment.**

- Establishing fact of birth.
- By person without certificate, §130-72.

**Midwives.**

- Fetal death or stillbirth.
- Medical certificate, §130-43.

**Military services.**

- Records and copies printed without charge, §130-67.

**Nonresidents.**

- Death certificates.
- Duties of physician, §130-46.

**Pensions.**

- Checking pension rolls with record of vital statistics, §112-37.

**Petitions.**

- Establishing fact of birth.
- By person without certificate, §130-72.

**Photography and photostating.**

- Certified or photostatic copies of records, §130-66.
- Fee, §130-66.

**VITAL STATISTICS—Cont'd****Records.**

- Birth certificates.
- Abandoned children.
  - Establishing facts relating to birth, §130-73.
- Cancer control program, §130-183.
- Certified or photostatic copies.
  - Evidence, §130-66.
  - Fee, §130-66.
- Establishing fact of birth.
  - By person without certificate, §130-72.
- Search of files or records.
  - Fee, §130-66.

**Registrar.**

- Duties.
  - Generally, §130-37.
- Fees.
  - Search of records or copies, §130-66.
  - Turn over to treasurer.
    - Use by department of human resources, §130-66.
- Local registrars.
  - Contagious diseases.
    - Transportation of bodies of persons dying of reportable diseases, §130-86.
- Records.
  - Certified or photostatic copies, §130-66.
- Rules and regulations.
  - Authorization to make, §130-37.
- Secretary of human resources.
  - Act as registrar, §130-36.

**Registration.**

- Districts.
  - Local registration district.
    - Supervision of state registrar, §130-37.
- Fetal death, §130-43.

**Research and studies.**

- Registrar, §130-37.

**Rules and regulations.**

- Authorized to be made by registrar, §130-37.
- Burial-transit permit, §130-42.1.

**Special proceedings.**

- Establishing fact of birth.
  - By person without certificate, §130-72.

**Veterans.**

- Records furnished.
  - Without charge, §130-67.

**VOCATIONAL EDUCATION.****Community colleges.**

- General provisions, §§115A-1 to 115A-38.
- See COMMUNITY COLLEGES, TECHNICAL INSTITUTES AND INDUSTRIAL CENTERS.

**VOCATIONAL REHABILITATION.****Division.**

- Transfer to department of human resources, §143B-138.

**VOLUNTEER FIRE DEPARTMENT.****Gasoline tax.**

- Refund of taxes paid, §105-446.1.

**State volunteer fire department,** §§69-14 to 69-25.

See FIRE DEPARTMENT.

**VOTING TRUSTS.**

**General provisions,** §55-72.

**W****WAGES.**

**Definitions,** §105-163.1.

**Hours of labor.**

- Maximum hourly law, §§95-15 to 95-25.
- See LABOR.

**Income tax.**

- Withholding of income taxes from wages, §§105-163.1 to 105-163.37.
- See INCOME TAX.

**Minimum wage act.**

- Amount.
  - Minimum wages, §95-87.
- Rates, §95-87.

**Overtime,** §95-17.1.**Payroll period.**

- Defined, §105-163.1.

**Taxation.**

- Withholding of income taxes from wages, §§105-163.1 to 105-163.37.
- See INCOME TAX.

**Withholding tax.**

- Income taxes withheld from wages, §§105-163.1 to 105-163.37.
- See INCOME TAX.

**WAIVER.****Administrative procedure.**

- Appeals, §150A-45.

**Corporations.**

- Decedent's estate.
  - Consent for transfer of stocks and bonds by secretary of revenue, waiver by secretary, §105-11.

**Inheritance tax.**

- Corporations.
  - Transfer of stocks and bonds in decedent's estate.
    - Waiver by secretary of revenue, §105-11.

**Probate and registration.**

- Probate of wills and administration of decedents' estates.
  - Waiver of venue, §28A-3-5.

**Suspension of sentence and probation.**

- Bill of particulars as prerequisite to praying that suspended sentence be placed in effect, §15-200.2.

**Taxation.**

- Penalties.
  - Discretion of secretary over penalties, §105-237.

**WAR.**

**Emergency war powers act**, §§147-33.1 to 147-33.6.

See GOVERNOR.

**Governor.**

**Emergency war powers act**, §§147-33.1 to 147-33.6.

See GOVERNOR.

**WARDENS.****Game laws.**

See GAME LAWS.

**Law enforcement officers' death benefit act**, §§143-166.1 to 143-166.7.

See LAW ENFORCEMENT OFFICERS' DEATH BENEFIT.

**WAREHOUSES AND WAREHOUSEMEN.****Taxation.**

Property classified and excluded from tax base, §105-275.

**Tobacco warehouses**, §§106-452 to 106-455.

See TOBACCO.

**WARRANTS.****Coroners.**

Duties of coroners with respect to inquests and preliminary hearings, §152-7, (4).

**Fisheries resources.**

Authority of inspectors and protectors, §113-136.

**Game laws.**

Powers of executive director and deputies, §113-91, (4).

**Hospitals for mentally disordered.**

Appointment of police who may arrest without warrant, §122-33.

**Magistrates.**

Validity, §7A-273.

**Obscenity.**

Adversary proceedings prior to seizure, §14-190.2.

**Search warrants.**

Obscenity, §14-190.2.

**Service.**

State highway patrol, §20-188.

Service anywhere in the state, §20-188.

**State highway patrol.**

Arrest without warrant, §20-188.

Service of warrants, §§20-49, 20-188.

**Taxation.**

Collection of taxes, §105-242, (b).

**WARRANTS FOR PAYMENT OF MONEY.****Gasoline tax.**

Rebates.

Fuel sold to United States government or for use in aircraft, §105-439.

**Pensions**, §§112-25, 112-27 to 112-29, 112-34.

See PENSIONS.

**WARRANTS FOR PAYMENT OF MONEY—Cont'd****State disbursing officer.**

Franchise tax.

Distribution to municipalities, §§105-116, 105-120.

**Taxation.**

Gasoline tax rebates.

Fuel sold to United States government or for use in aircraft, §105-439.

**WARRANTY.****Motor vehicles.**

Dealers.

Automobile dealer warranty obligations.

Generally, §20-305.1.

**WASTE.****Health.**

Solid waste disposal.

General provisions, §§130-166.16 to 130-166.21.

See GARBAGE AND TRASH.

**Solid waste disposal.**

General provisions, §§130-166.16 to 130-166.21.

See GARBAGE AND TRASH.

**WASTE WATER TREATMENT PLANT OPERATORS.****Article.**

Purpose, §90A-35.

**Board of certification.**

Classification.

Wastewater treatment facilities, §90A-37.

Grades of certificates, §90A-38.

Operator qualifications and examination.

Duties, §90A-39.

Powers.

Other powers, §90A-43.

Promotion of training, §90A-43.

Training.

Promotion of training, §90A-43.

**Certificates.**

Grades, §90A-38.

Issuance.

By board of certification, §90A-40.

Temporary certificates, §90A-40.

**Certification commission.**

Appointment of members, §143B-301.

Compensation, §143B-301.

Creation, §143B-300.

Duties.

Generally, §143B-300.

Members, §143B-301.

Powers.

Generally, §143B-300.

Quorum, §143B-301.

Removal of members, §143B-301.

Rules and regulations, §143B-300.

Services, §143B-301.

**Classification.**

Wastewater treatment facilities, §90A-37.

## WASTE WATER TREATMENT PLANT OPERATORS—Cont'd

### Examinations.

- Certificates issued without examination, §90A-40.
- Generally, §90A-39.
- Temporary certificates issued without examination, §90A-40.

### Facilities.

- Classification, §90A-37.

### Purpose of article, §90A-35.

### Qualifications, §90A-39.

### Quorum.

- Certification commission, §143B-301.

### Rules and regulations.

- Certification commission, §143B-301.

### Training.

- Promotion of training, §90A-43.

## WATER AND AIR RESOURCES.

### Abatement of existing pollution.

- Compliance.
  - Effective compliance, §143-215.2, (d).
- Effective compliance, §143-215.2, (d).
- Special orders of commission.
  - Appeals from, §§143-215.2, (c), 143-215.5.
  - Compliance with, §143-215.2, (a).
  - Contents, §143-215.2, (b).
  - Environmental management commission's powers as to special orders, §143-215.2, (a).
- Hearing.
  - Required, §143-215.2, (b).
- Limitations upon issuance, §143-215.2, (b).
- Procedure as to, §143-215.2, (b).
- Violations and penalties, §143-215.6.

### Air pollution, §§143-215.105 to 143-215.114.

#### General provisions.

See AIR POLLUTION.

#### Motor vehicles.

- Emission control devices to reduce air pollution, §20-128.
- Requirements of inspection certificate, §20-183.3.

#### Municipal corporations.

- Emission of pollutants.
  - Prohibited, §160A-185.

#### Ordinances.

- Restrictions on authority of environmental management commission, §143-215.9.

### Air quality council.

#### General provisions.

See AIR POLLUTION.

### Appeals.

- Hearing officer.
  - Review of decision, §143-215.5.
- Judicial review, §143-215.5.

## WATER AND AIR RESOURCES—Cont'd

### Appeals—Cont'd

#### Permits.

- Denial, modification and revocation.
  - Right of hearing before commission, §143-215.1, (e).
- Special orders of commission, §§143-215.2, (c), 143-215.5.

### Appropriations.

- Transfer of appropriations to department, §143-357.

### Area of the state.

- Defined, §143-213, (6).

### Atlantic ocean.

- Discharge of waste, §143-214.2.

### Biological warfare agents.

- Discharge to waters, §143-214.2.

### Chemicals.

- Discharge to waters, §143-214.2.

### Classifications.

- Air quality classifications, §143-215.
- Criteria.
  - Water, §143-214.1, (b), (d).
- Final adoption and assignment.
  - Water, §143-214.1, (f).
- Modification or revocation.
  - Commission's power, §143-214.1, (g).
- Proposed adoption and assignment.
  - Water, §143-214.1, (e).
- Water quality classification.
  - General provisions, §143-214.1.

### Codification.

- Commission's rules and regulations, §143-215.4, (b).

### Dam safety law.

- General provisions, §§143-215.23 to 143-215.37.
- See DAMS.

### Declaration of public policy, §143-211.

### Department of natural and economic resources.

- Defined, §143-213, (8).
- Secretary of department.
  - Transfer of certain powers, duties, functions and responsibilities, §143-355, (a).

### Discharges.

- Prohibited discharges, §143-214.2.

### Disposal system.

- Defined, §143-213, (10).

### Drilling of wells.

- Information.
  - Furnished department, §143-355, (g).
- Penalties.
  - Violations, §143-355, (i).
- Petroleum and minerals excepted, §143-355, (h).
- Registration, §143-355, (e).
- Samples of cuttings furnished department, §143-355, (f).

### Duties.

- Transfer of certain duties of department of natural and economic resources, §143-355.

## **WATER AND AIR RESOURCES—Cont'd**

### **Effect of article.**

Laws applicable to public water supplies and sanitary sewage disposal, §143-215.7.

### **Effluent standards and limitations.**

Adoption and promulgation, §143-215.

Defined, §143-213, (23).

### **Environmental management commission.**

Authority.

Restrictions, §143-215.9.

Channelization.

Procedures to be followed in connection with watershed improvement or drainage projects that involve, §139-47.

Corporations, §§105-122, 105-130.10.

Defined, §143-213, (7).

Effective date.

Defined, §143-213, (11).

Effluent standards and limitations.

Adoption and promulgation, §143-215.

Emergency.

Compensation for water allocated in water in emergency, §143-354, (e).

Declaration of water emergency, §143-354, (e).

Powers and duties of board, §143-354, (c).

Evidence.

Hearings, §143-215.4, (d).

Federal water resources development projects.

See **FEDERAL WATER RESOURCES DEVELOPMENT PROJECTS.**

Floodway.

Powers of commission, §143-215.56.

Powers of department, §143-215.56.

Funds.

Hurricane flood protection and beach erosion control project revolving fund, §143-215.62.

General powers, §143-215.3, (a).

Hearings.

Review of decisions of hearing officer, §143-215.5.

Income tax.

Deductions, §105-147, (13).

Local air pollution control programs, §143-215.3, (a).

Mailing list, §143-215.4, (a).

Notices.

Generally, §143-215.4, (a), (c), (d).

Proposed adoption and assignment of classification of water, §143-214.1, (e).

Pollution.

Control over discharge of sewage or industrial waste, §130-165.

Powers.

Auxiliary powers, §143-215.3, (b) to (d).

General powers, §143-215.3, (a).

Modified or revoked, §143-214.1, (g).

Restrictions on authority of commission, §143-215.9.

## **WATER AND AIR RESOURCES—Cont'd**

### **Environmental management commission—Cont'd**

Procedure.

General provisions, §143-215.4.

Protection of sand dunes along outer banks.

Copies of map or description of shore protection line or project protection line to be filed, §104B-14.

Public officers.

Cooperation of state officials and agencies, §143-358.

Regional sewage disposal planning.

Role and function of commission, §162A-28.

Relations with federal government, §143-215.3, (c).

Relations with other states, §143-215.3, (d).

Reports.

Biennial reports to governor and general assembly, §143-359.

Research functions, §143-215.3, (b).

Rights-of-way.

Compensation for water allocated during temporary rights of way, §143-354, (e).

Temporary rights-of-way, §143-354, (d).

Rules and regulations.

Publication and codification, §143-215.4, (b).

Sewage.

Approval of sanitary sewage disposal systems, §130-160.

Pollution.

Control over discharge of sewage or industrial waste, §130-165.

Special orders.

Appealed from, §§143-215.2, (c), 143-215.5.

Compliance.

Effect of, §143-215.2, (d).

Required, §143-215.2, (a).

Contents., §143-215.2, (b).

Effect of compliance, §143-215.2, (d).

General provisions as to procedures, §143-215.2, (b).

Hearing.

Required, §143-215.2, (b).

Powers as to, §143-215.2, (a).

Procedure, §143-215.2, (b).

Violations and penalties, §143-215.6.

Standards and classifications.

Duties of commission, §143-214.1.

Streamflows.

Determining, §143-215.48.

Variances.

Authority to grant, §143-215.3, (e).

Water and supply systems.

Discharge of sewage or industrial waste.

Control regulations, §130-165.

**WATER AND AIR RESOURCES—Cont'd****Environmental management commission—Cont'd**

Water supply systems.

Plans submitted to department, §130-161.

Water use act of 1967.

General provisions.

See WATER USE ACT.

**Evidence.**

Environmental management commission.

Hearings, §143-215.4, (d).

**Fines, penalties and forfeitures.**

Civil penalties, §143-215.6.

Criminal penalties, §143-215.6.

Violations, §§143-215.6, 143-215.58, 143-215.69.

**Fish and fisheries.**

Marine fisheries commission.

General provisions.

See FISH AND FISHERIES.

**Floodway regulations.**

Delineation of floodway, §143-215.56.

Department of natural and economic resources.

Powers, §143-215.56.

Designation of floodway, §143-215.51.

Environmental management commission.

Powers, §143-215.56.

Local governments.

Powers, §143-215.56.

Preamble, §143-215.51.

Uses, §143-215.54.

**Functions.**

Transfer of certain functions performed by department and secretary of natural and economic resources, §143-355.

**General assembly.**

Declaration of public policy, §143-211.

**Hearings.**

Commission procedure, §143-215.4, (d).

Judicial review, §143-215.5.

Officer.

Designation of hearing officer, §143-215.4, (e).

Effect of decision, §143-215.4, (e).

Review of decision, §143-215.5.

**Permits.**

Denial, modification and revocation.

Hearing before commission, §143-215.1, (e).

Proposed adoption and assignment of classification of water, §143-214.1, (e).

Special orders of commission, §143-215.2, (b).

Water classification.

Proposed adoption and assignment of classification, §143-214.1, (e).

**Impounded water.**

Right of withdrawal.

Environmental management commission.

Determining streamflows, §143-215.48.

Interpretation with other statutes, §143-215.50.

**WATER AND AIR RESOURCES—Cont'd****Impounded water—Cont'd**

Right of withdrawal—Cont'd

Streamflows.

Determining, §143-215.48.

**Injunctions.**

Relief of violations, §143-215.6.

**Investigations.**

Coasts, ports and waterways, §143-355, (d).

**Local air pollution control programs.**

General provisions, §143-215.3, (a).

**Marine fisheries commission.**

General provisions.

See FISH AND FISHERIES.

**Metropolitan sewerage districts,**

§§162A-64 to 162A-80.

See METROPOLITAN SEWERAGE DISTRICTS.

**Natural and economic resources department.**

General provisions.

See NATURAL AND ECONOMIC RESOURCES.

**Navigation.**

Enforcement of section, §76-40.

**Notices.**

Generally, §143-215.4, (c).

Mailing list, §143-215.4, (a).

Persons entitled to notice, §143-215.4, (a).

Proposed adoption and assignment of water classification, §143-214.1, (e).

Term of notice for hearings, §143-215.4, (d).

**Oil pollution control act of 1973, §§143-215.75 to 143-215.99.**

See OIL POLLUTION CONTROL.

**Outlet.**

Defined, §143-213, (13).

**Permits.**

Appeals, §143-215.1, (e).

Board's power, §143-215.1, (b).

Control of new sources of water pollution, §143-215.1.

Denial, §143-215.1, (b).

Hearings, §143-215.1, (e).

Modification, §143-215.1, (c).

Required, §143-215.1, (a).

Revocation, §143-215.1, (b).

Temporary permits, §143-215.1, (b).

Violations and penalties, §143-215.6.

**Planning.**

Goals, §143-215.8A, (b).

Interstate planning regions, §143-215.8A, (e).

Local planning organizations, §143-215.8A, (d).

Modification of plans, §143-215.8A, (f).

Policy purpose and intent, §143-215.8A, (a).

Statewide and regional planning, §143-215.8A, (c).

**Pollution.**

Division of water pollution control.

Administration of article, §143-356, (d).

**WATER AND AIR RESOURCES—Cont'd****Pollution—Cont'd**

Division of water pollution control—

Cont'd

Director.

Duties, §143-356, (d).

Powers, §143-356, (d).

Qualifications, §143-356, (d).

State stream sanitation committee.

Division and administrative agent of state stream sanitation committee, §143-356.

Transfer of powers and duties from department of human resources, §143-356.

Transfer of property, records and appropriations to department, §143-357.

Oil pollution control act of 1973, §§143-215.75 to 143-215.99.

See OIL POLLUTION CONTROL.

Sedimentation pollution control act of 1973, §§113A-50 to 113A-66.

See POLLUTION.

Water and sewer sanitation.

Control over discharge of sewage or industrial waste, §130-165.

**Powers.**

Transfer of certain powers of department of natural and economic resources, §143-355.

**Pretreatment.**

Facility.

Defined, §143-213, (25).

Standards.

Defined, §143-213, (26).

**Publication.**

Proposed adoption and assignment of classification of water, §143-214.1, (e).

Rules and regulations.

Environmental management commission, §143-215.4, (b).

Water classification.

Final adoption and assignment, §143-214.1, (f).

**Public officers.**

Environmental management commission.

Co-operation of state officials and agencies, §143-358.

**Public water supplies.**

Effect of article on laws applicable to water supplies, §143-215.7.

**Purpose of article, §§143-211, 143-352.****Radiological waste.**

Discharge to waters prohibited, §143-214.2.

**Records.**

Transfer of certain records to department, §143-357.

**Regional water supply planning.**

Responsibilities of department, §162A-23, (b).

**Registration.**

Business of drilling, etc., wells, §143-355, (e).

**WATER AND AIR RESOURCES—Cont'd  
Reports.**

Environmental management commission.

Biennial report to governor and general assembly, §143-359.

Quality reporting.

Monitoring.

Required, §143-215.66.

Penalties, §143-215.69.

Purpose, §143-215.64.

Required, §143-215.65.

Rules and regulations, §143-215.68.

**Research.**

Environmental management commission.

Powers of department, §143-215.3, (b).

**Rules and regulations.**

Environmental management commission.

Publication and codification of rules and regulations, §143-215.4, (b).

Variances.

Authority of commission to grant, §143-215.3, (e).

Water and air quality reporting, §143-215.68.

**Seals.**

Department's seal, §143-215.4, (d).

**Sedimentation.**

Control commission.

General provisions.

See SEDIMENTATION.

**Sedimentation pollution control act of 1973.**

General provisions, §§113A-50 to 113A-66.

See POLLUTION.

**Sewerage.**

Metropolitan sewerage districts, §§162A-64 to 162A-80.

See METROPOLITAN SEWERAGE DISTRICTS.

Sewer system.

Defined, §143-213, (15).

**Soil and water conservation districts.**

Commission.

General provisions.

See SOIL AND WATER CONSERVATION DISTRICT.

**Sources.**

Complex sources.

Defined, §143-219, (22).

Point source.

Defined, §143-213, (24).

**Standards.**

Criteria.

Water, §143-214.1, (c).

Declaration of public policy, §143-211.

Defined, §143-213, (16).

Effluent standards.

Adoption and promulgation, §143-215.

Defined, §143-213, (23).

Modification or revocation.

Commission's powers, §143-214.1, (g).

**WATER AND AIR RESOURCES—Cont'd****Standards—Cont'd**

Pretreatment standards.  
Defined, §143-213, (26).

**Variances.**

Authority of commission to grant,  
§143-215.3, (e).

Water quality standards.

General provisions, §143-214.1.

**State stream sanitation and conservation committee.**

Continued under department of water  
and air resources, §143-356.

**Taxation,** §§105-222, 105-130.10,  
105-275.

**Treatment facility operators.**

General provisions, §§90A-20 to 90A-29.

See WATER TREATMENT FACILITY  
OPERATORS.

**Treatment works.**

Defined, §143-213, (17).

Waste water treatment plant operators.

General provisions, §§90A-35 to 90A-44.

See WASTE WATER TREATMENT  
PLANT OPERATORS.

**United States.**

Federal water resources development  
projects, §§143-215.38 to 143-215.43.

See FEDERAL WATER RESOURCES  
DEVELOPMENT PROJECTS.

**Variances.**

Authority of commission to grant, §143-  
215.3, (e).

**Violations.**

Acts which constitute violations, §143-  
215.6.

Injunctive relief, §143-215.6.

Penalties, §143-215.6.

**Waste.**

Defined, §143-213, (18).

**Waste water treatment plant operators.**

General provisions, §§90A-35 to 90A-44.

See WASTE WATER TREATMENT  
PLANT OPERATORS.

**Water pollution.**

Abatement of existing pollution.

General provisions, §143-215.2.

Control of new sources, §143-215.1.

Permits required, §143-215.1.

Defined, §143-213, (19).

**Discharges.**

Prohibited discharges, §143-214.2.

Division of water pollution control.

General provisions, §143-356.

**Effluent.**

Standards and limitations.

Adoption and promulgation, §143-  
215.

Permits to control new sources, §143-  
215.1. See within this heading,  
"Permits."

Violations and penalties, §143-215.6.

**Water quality council.**

General provisions.

See WATERS AND WATERCOURSES.

**WATER AND AIR RESOURCES—Cont'd****Water safety council.**

General provisions.

See WATER SAFETY COUNCIL.

**Watershed.**

Abatement of existing pollution, §143-  
215.2.

**Water supply and sewage disposal.**

Effect on laws applicable to public water  
supplies and sanitary sewage dis-  
posal, §143-215.7.

Industrial waste.

Control over discharge, §130-165.

**Water use act of 1967.**

General provisions, §§143-215.11 to 143-  
215.22.

See WATER USE ACT.

**Wells.**

Discharge of waste, §143-214.2.

**WATER AND SEWERAGE FACILITIES.****Counties.**

Special assessments, §§153A-185 to  
153A-204.

See COUNTIES.

**WATER AND SEWER AUTHORITIES.****Metropolitan water districts.**

General provisions, §§162A-31 to 162A-  
58.

See METROPOLITAN WATER DIS-  
TRICTS.

**Sanitation.**

Ground absorption sewage disposal sys-  
tem act, §§130-166.22 to 130-166.33.

See HEALTH.

Water and sewer sanitation, §§130-157 to  
130-166.

See HEALTH.

**Treatment facility operators.**

General provisions, §§90A-20 to 90A-29.

See WATER TREATMENT FACILITY  
OPERATORS.

**Waste water treatment plant operators.**

General provisions, §§90A-35 to 90A-44.

See WASTE WATER TREATMENT  
PLANT OPERATORS.

**WATER COMPANIES AND WATER-  
WORKS.****Metropolitan sewerage districts.**

Billing and collecting agent for district,  
§162A-76.

**Streets and highways.**

Connection of highways with improved  
streets.

Pipelines and conduits.

Cost, §136-27.

Permits for pipes, sewers, etc., §136-93.

Water pipes.

Powers of board, §136-18, (10).

**Taxation.**

Franchise tax, §105-116.

Privilege tax, §105-116.

**WATER COMPANIES AND WATER-  
WORKS—Cont'd**

**Taxation—Cont'd**

Property classified and excluded from tax base.

Real and personal property owned by nonprofit water associations, etc., §105-275.

Public service companies, §§105-333 to 105-344.

See PUBLIC UTILITIES.

**Treatment facility operators.**

General provisions, §§90A-20 to 90A-29.

See WATER TREATMENT FACILITY OPERATORS.

**University of North Carolina.**

Constituent institutions.

Operation of water distribution systems, §116-35.

Powers of board of governors generally, §116-41.2.

**Waste water treatment plant operators.**

General provisions, §§90A-35 to 90A-44.

See WASTE WATER TREATMENT PLANT OPERATORS.

**Water and sewer sanitation.**

Generally, §§130-157 to 130-166.

See HEALTH.

**Watersheds.**

Watershed improvement districts, §§139-16 to 139-38.

See SOIL AND WATER CONSERVATION DISTRICTS.

Watershed improvement programs, §§139-39 to 139-46.

See SOIL AND WATER CONSERVATION DISTRICTS.

**Wells.**

Contractors.

Water well contractors, §§87-65 to 87-82.

See WELLS.

**WATER SAFETY COMMITTEE.**

**Appointment.**

By governor, §75A-21.

**Composition, §75A-21.**

**Governor.**

Appointment of members, §75A-21.

**Qualifications, §75A-21.**

**Removal of members.**

By governor, §75A-21.

**Terms of office, §75A-21.**

**Vacancies.**

Filling, §75A-21.

**WATER SAFETY COUNCIL.**

Appointment of members, §143B-315.

Compensation, §143B-315.

Creation, §143B-314.

**Duties.**

Generally, §143B-314.

Meetings, §143B-316.

Members, §143B-315.

Officers, §143B-315.

**WATER SAFETY COUNCIL—Cont'd  
Powers.**

Generally, §143B-314.

Quorum, §143B-315.

Removal of members, §143B-315.

Services, §143B-315.

**WATERS AND WATERCOURSES.**

**Actions.**

Natural and scenic rivers system.

Violations.

Civil action, §113A-42.

**Channelization.**

Procedures to be followed in connection with watershed improvement or drainage projects that involve channelization, §139-47.

**Coastal area management.**

General provisions, §§113A-100 to 113A-128.

See COASTAL AREA MANAGEMENT.

**Commissioners for opening and clearing streams.**

Draws in bridges, §77-10.

**Conservation and development.**

Soil and water conservation districts, §§139-1 to 139-47.

See SOIL AND WATER CONSERVATION DISTRICTS.

Watershed improvement districts, §§139-16 to 139-38.

See SOIL AND WATER CONSERVATION DISTRICTS.

**Counties.**

Cooperation with state in making water resource survey, §113-21.

**Definitions.**

Natural and scenic rivers system, §113A-33.

**Department of natural and economic resources.**

Water and air resources, §§143-211 to 143-215.10.

See WATER AND AIR RESOURCES.

Water power.

Development of water resources of state, §§113-18, 113-21.

**Districts.**

Soil and water conservation districts, §§139-1 to 139-47.

See SOIL AND WATER CONSERVATION DISTRICTS.

Watershed improvement districts, §§139-16 to 139-38.

See SOIL AND WATER CONSERVATION DISTRICTS.

**Drainage.**

General provisions, §§156-1 to 156-53.

See DRAINAGE.

**Draws in bridges, §77-10.**

**Dredging and filling.**

Estuarine waters.

Permits to dredge or fill, §113-229.

**WATERS AND WATERCOURSES—Cont'd****Easements.**

Natural and scenic rivers system.

Acquisition of land, §113A-38.

**Emergencies.**

Water emergency powers and duties of the board, §143-354, (c).

Compensation for water allocated during water emergency, §143-354, (e).

**Eminent domain.**

Natural and scenic rivers system.

Powers of department of administration, §113A-38.

**Environmental management commission.**

General provisions, §§143-211 to 143-215.10.

See WATER AND AIR RESOURCES.

**Estuarine waters.**

Permits to dredge or fill, §113-229.

**Federal aid.**

Natural and scenic rivers system, §113A-36.

**Federal water resources development projects.**

General provisions, §§143-215.38 to 143-215.43.

See FEDERAL WATER RESOURCES DEVELOPMENT PROJECTS.

**Ferries, §§136-82 to 136-89.**

See FERRIES.

**Fines, penalties and forfeitures.**

Natural and scenic rivers system.

Penalties for violations, §113A-42.

**Health, §§130-1 to 130-248.**

See HEALTH.

**Injunctions.**

Natural and scenic rivers system.

Civil action for violations, §113A-42.

**Laboratory of hygiene.**

Analyze potable waters, §130-31.

Duty of seller to make reports and transmit samples, §130-33.

Fees, §130-32.

Established, §130-30.

Examinations, §130-35.

**Mandamus.**

Natural and scenic rivers system.

Civil action for violations, §113A-42.

**Natural and economic resources.**

Water power.

Development of water resources of state, §§113-18, 113-21.

**Natural and scenic rivers system.**

Acquisition of land.

General provisions, §113A-38.

Actions.

Civil action for violations, §113A-42.

Additions to system.

General provisions, §113A-36.

Area.

Status.

Raising status of an area, §113A-37.

Civil action for violations, §113A-42.

**WATERS AND WATERCOURSES—Cont'd****Natural and scenic rivers system—**

Cont'd

Component as part of national wild and scenic river system, §113A-41.

Components of system.

Segment of New River included in system, §113A-35.1.

Criteria for system.

General provisions, §113A-35.

Definitions, §113A-33.

Eligibility for inclusion in system.

Administrative agency.

Department of natural and economic resources, §113A-36.

Criteria, §113A-35.

Eminent domain.

Land acquisition, §113A-38.

Federal grants.

Administrative agency, §113A-36.

Fines, penalties and forfeitures.

Violations, §113A-42.

Injunction.

Civil action for violations, §113A-42.

Land acquisition.

General provisions, §113A-38.

Mandamus.

Civil action for violations, §113A-42.

National wild and scenic river system.

Component of system as part of, §113A-41.

Penalties for violations, §113A-42.

Reclassification of area status, §113A-37.

Rules and regulations.

Department of natural and economic resources may establish, §113A-36.

Scenic easements.

Land acquisition, §113A-38.

Violations.

Civil action, §113A-42.

Penalties, §113A-42.

**Pollution.**

Corporations.

Franchise tax.

Credit to corporation for waste treatment plant or pollution abatement equipment, §105-122.

Oil pollution control act of 1973, §§143-215.75 to 143-215.99.

See OIL POLLUTION CONTROL.

Sedimentation pollution control act of 1973, §§113A-50 to 113A-66.

See POLLUTION.

Waste water treatment plant operators.

General provisions, §§90A-35 to 90A-44.

See WASTE WATER TREATMENT PLANT OPERATORS.

Water and air resources.

General provisions, §§143-211 to 143-215.9.

See WATER AND AIR RESOURCES.

**Ports authority, §§143-216 to 143-228.1.**

See STATE PORTS AUTHORITY.

**WATERS AND WATERCOURSES—Cont'd**

**Public lands.**

Mineral deposits.

Disposition, §146-8.

**Rivers.**

White Oak river.

Portion designated as commercial fishing waters, §113-322.

**Rules and regulations.**

Natural and scenic rivers system.

Department of natural and economic resources may establish, §113A-36.

**Sanitary districts.**

Construction of water supply system.

By corporation or individuals, §130-131.

General provisions, §§130-123 to 130-156.2.

See SANITARY DISTRICTS.

Water supply systems.

Powers of board, §130-128, (7).

**Sedimentation pollution control act of 1973.**

General provisions, §§113A-50 to 113A-66.

See POLLUTION.

**State forests.**

Development and use of lakes by department of natural and economic resources, §113-35.

**State-owned lakes.**

Permits to dredge or fill, §113-229.

**Streamflows.**

Determining.

By environmental management commission, §143-215.48.

**Streets and highways.**

Footways at streams, §136-81.

Water-borne traffic.

Powers of board, §136-18, (15).

**Survey.**

Cooperation of counties with state in making water resource survey, §113-21.

**Treatment facility operators.**

General provisions, §§90A-20 to 90A-29.

See WATER TREATMENT FACILITY OPERATORS.

**United States.**

Federal water power act.

Department of natural and economic resources.

Authority to receive funds, etc., §113-18.

**Use.**

Water use act of 1967, §§143-215.11 to 143-215.22.

See WATER USE ACT.

**Waste water treatment plant operators.**

General provisions, §§90A-35 to 90A-44.

See WASTE WATER TREATMENT PLANT OPERATORS.

**Water quality council.**

Appointment of members, §143B-321.

Chairman, §143B-321.

Compensation, §143B-321.

**WATERS AND WATERCOURSES—Cont'd**

**Water quality council—Cont'd**

Creation, §143B-320.

Duties.

Generally, §143B-320.

Members, §143B-321.

Powers.

Generally, §143B-320.

Quorum, §143B-321.

Removal of members, §143B-321.

Services, §143B-321.

**Watershed improvement districts,**

§§139-16 to 139-38.

See SOIL AND WATER CONSERVATION DISTRICTS.

**Water use act of 1967.**

General provisions, §§143-215.11 to 143-215.22.

See WATER USE ACT.

**Wells.**

Contractors.

Water well contractors, §§87-65 to 87-82.

See WELLS.

**White Oak river.**

Portion designated as commercial fishing waters, §113-322.

**WATERSHEDS.**

**Dam safety law.**

General provisions, §§143-215.23 to 143-215.37.

See DAMS.

**Improvement districts,** §§139-16 to 139-38.

See SOIL AND WATER CONSERVATION DISTRICTS.

**Improvement programs,** §§139-39 to 139-46.

See SOIL AND WATER CONSERVATION DISTRICTS.

**Water and sewer sanitation.**

General provisions, §§130-157 to 130-166.

See HEALTH.

**Watershed improvement districts,**

§§139-16 to 139-38.

See SOIL AND WATER CONSERVATION DISTRICTS.

**Watershed improvement programs,**

§§139-39 to 139-46.

See SOIL AND WATER CONSERVATION DISTRICTS.

**WATER SYSTEMS.**

**Agricultural labor camps.**

Requirements, §130-166.7.

**Local government finance.**

Revenue bonds.

Approval of state agencies required in certain instances, §159-95.

**Municipal corporations.**

Public enterprises.

General provisions, §§160A-311 to 160A-338.

See MUNICIPAL CORPORATIONS.

**WATER SYSTEMS—Cont'd****Municipal corporations—Cont'd**

Special assessments, §§160A-216 to 160A-238.

See MUNICIPAL CORPORATIONS.

**Public enterprises.**

General provisions, §§160A-311 to 160A-338.

See MUNICIPAL CORPORATIONS.

**Regional water supply planning.**

Fund.

Revolving fund.

Conditions, §162A-24.

Construction of article, §162A-25.

Established, §162A-24.

Procedures, §162A-24.

Health.

Department of human resources.

Responsibility, §162A-23, (b).

Legislative findings, §162A-21.

Preamble, §162A-21.

State.

Role and functions, §162A-23.

Water and air resources.

Responsibility, §162A-23, (b).

**WATER TREATMENT FACILITY OPERATORS.****Board of certification.**

Appointment of members.

By secretary of human resources, §90A-21.

Classification.

Water treatment facilities, §90A-22.

Compensation of members, §90A-21.

Composition, §90A-21.

Establishment, §90A-21.

Powers.

Generally, §90A-21.

Promotion of training and other powers, §90A-28.

Responsibilities.

Generally, §90A-21.

Terms of office, §90A-21.

Training.

Promotion of training, §90A-28.

**Certificates.**

Examinations, §90A-24.

Grades.

Effect, §90A-23.

Established by board, §90A-23.

Issuance.

By board, §90A-25.

Temporary certificates, §90A-25.

Qualifications.

Required for operator, §90A-24.

Temporary certificates, §90A-25.

**Classification.**

Facilities, §90A-22.

**Examinations.**

General provisions, §90A-24.

Temporary certificates.

Issued without examination, §90A-25.

**Facilities.**

Classification, §90A-22.

**Qualifications, §90A-24.****WATER TREATMENT FACILITY OPERATORS—Cont'd****Training.**

Promotion of training, §90A-28.

**WATER USE ACT.****Actions.**

Civil actions for violations, §143-215.17.

**Appeals.**

Orders.

Issuance by commission, §143-215.13, (d).

Permits for water use within capacity use areas.

Appeal to superior court and appellate division, §143-215.15, (g).

**Area of the state.**

Defined, §143-215.21.

**Capacity use areas.**

Boundaries.

Map or description, §143-215.18.

Declaration of, §143-215.13.

Procedure, §143-215.13, (c).

Defined, §143-215.13, (b).

Delineation by commission, §143-215.13.

Procedure, §143-215.13, (c).

Hearings.

General provisions, §143-215.15, (f).

Regulations, §143-215.14.

Map or description of boundaries of, §143-215.18.

Measurement of water used, §143-215.16, (d).

Modification, §143-215.13.

Permits for water use within.

Appeals, §143-215.15, (g).

Applications, §143-215.15, (b).

Matters to be considered, §143-215.15, (h).

Conditions, §143-215.15, (c).

Denial, §143-215.15, (c).

Duration, §143-215.16, (a).

Factors to be considered in connection with application, revocation or modifications, §143-215.15, (h).

Fees, §143-215.16.

Hearings, §143-215.15, (f).

Instruments.

When issued without hearing, etc., §143-215.15, (b).

Measurement of water, §143-215.16, (d).

Modification and revocation, §143-215.15, (c).

Notice of proceedings, etc., §143-215.15, (d), (e), (f).

Penalties, §143-215.16.

Present use, §143-215.16, (e) to (h).

Procedures generally, §143-215.15.

Renewal, §143-215.16, (a).

Reporting, §143-215.16, (c).

Required, when, §143-215.15, (a).

Revocation, §143-215.15, (c).

Statements to be filed, §143-215.16, (c).

Temporary permits, §143-215.15, (c).

Term, §143-215.16, (a).

Transfer, §143-215.16, (b).

**WATER USE ACT—Cont'd**

**Capacity use areas—Cont'd**

Procedure for declaration and delineation, §143-215.13, (c).

Regulations within, §143-215.14.

Scope of procedures, §143-215.14.

**Reports.**

Required, §143-215.16, (c).

Statements to be filed, §143-215.16, (c).

**Commission.**

Defined, §143-215.21.

**Dam safety law, §§143-215.23 to 143-215.37.**

See DAMS.

**Definitions.**

Capacity use areas, §143-215.13.

Terms generally, §143-215.21.

**Department.**

Defined, §143-215.21.

**Federal water resources development projects.**

General provisions, §§143-215.38 to 143-215.43.

See FEDERAL WATER RESOURCES DEVELOPMENT PROJECTS.

**Fines, penalties and forfeitures.**

Violations, §143-215.17.

**Hearings.**

Authority to conduct, §143-215.13, (d).

Capacity use areas.

Regulations, §143-215.14.

Declaration of capacity use areas.

Procedures, §143-215.13, (c).

**Orders.**

Issuance, §143-215.13, (e).

Permits for water use within capacity use areas, §143-215.15, (f).

**Procedures.**

Generally, §143-215.15, (f).

**Injunctions.**

Restraining violations, §143-215.17.

**Inspections.**

Rights of investigation, entry, access and inspection, §143-215.19.

**Investigations.**

Rights, §143-215.19.

**Maps and plats.**

Boundaries of capacity use areas, §143-215.18.

**Nonconsumptive use.**

Defined, §143-215.21.

**Notice.**

Declaration of capacity use areas.

Procedures, §143-215.13, (c).

Permits for water use within capacity use areas, §143-215.15, (d), (e), (f).

**Orders.**

Issuance.

Scope of orders, §143-215.13, (e).

**Publication.**

Declaration of capacity use areas.

Notice, §143-215.13, (c).

**Records.**

Hearings, §143-215.15, (f).

**WATER USE ACT—Cont'd**

**Reports.**

Capacity use areas.

Permits for water use within.

Reporting required, §143-215.16, (c).

Declaration of capacity use areas.

Investigation and report, §143-215.13, (c).

Information reported to department of natural and economic resources, §143-355, (k).

**Right of entry.**

Investigation, etc., §143-215.19.

**Rules and regulations.**

Capacity use areas.

Regulations within, §143-215.14.

Hearings.

Regulations within capacity use areas, §143-215.14.

Powers of commission, §143-215.20.

**Seals.**

Department's seal, §143-215.15, (f).

**Secretary of state.**

Map or description of boundaries of capacity use areas.

Certified copies to be filed with secretary of state, §143-215.18.

Rules and regulations of commission.

Filing with secretary of state, §143-215.20.

**Violations.**

Civil actions, §143-215.17.

Injunctions against, §143-215.17.

Penalties, §143-215.17.

**Waste water treatment plant operators.**

General provisions, §§90A-35 to 90A-44.

See WASTE WATER TREATMENT PLANT OPERATORS.

**WATER WELL CONTRACTORS.**

**General provisions, §§87-65 to 87-82.**

See WELLS.

**WEAPONS.**

**Assault and battery, §§14-28 to 14-34.2.**

Deadly weapons, §§14-31 to 14-33.

Felonious assault with deadly weapon, §14-32.

**Cartridges.**

Licenses, §105-80.

**Charitable and penal institutions.**

Furnishing weapons or ammunition to inmates, §14-258.1.

**Counties.**

Firearms, §153A-129.

Pellet guns.

Regulation by counties, §153A-130.

Regulation of firearms, §153A-129.

**Deadly weapons.**

Felonious assault with intent to kill or inflict serious injury, §14-32.

General provisions, §§14-31 to 14-33.

**Felony.**

Firearms act.

Conviction.

Defined, §14-415.1.

**WEAPONS—Cont'd****Felony—Cont'd****Firearms act—Cont'd**

Indictment, §14-415.1.

Penalty, §14-415.1.

Possession of firearms, etc., by felon prohibited, §14-415.1.

**Fines, penalties and forfeitures.**

Firearms act, §14-415.1.

**Firearms.**

Regulation by counties, §153A-129.

**Game laws.**

See GAME LAWS.

**Hospitals for mentally disordered.**

Furnishing weapons or ammunition to inmates, §14-258.1.

**Hunting.**

See GAME LAWS.

**Law enforcement officers' benefit and retirement fund.**

Service revolvers of deceased or retiring members, §20-187.2.

**Licenses.**

Dealers in pistols and other weapons, §105-80.

**Mentally ill.**

Hospitals for mentally disordered.

Furnishing weapons or ammunition to inmates, §14-258.1.

**Motor vehicles.**

Carrying concealed weapons.

No points assessed for conviction, §20-16.

**Peace officers.**

Purchase of revolvers by active members, §20-187.2.

Service revolver of deceased or retiring members, §20-187.2.

**Pellet guns.**

Regulation by counties, §153A-130.

**Pistols.**

License of dealer, §105-80.

**Police.**

Purchase of revolvers by active members, §20-187.2.

Service revolver of deceased or retiring members, §20-187.2.

**Prisons and prisoners.**

Furnishing weapons or ammunition to inmates of penal institutions, §14-258.1.

**Purchase.**

Peace officers.

Purchase of service revolvers, §20-187.2.

**Reformatories.**

Furnishing to inmates, §14-258.1.

**Sale of weapons.**

Administration department.

Purchase and contract division.

Sale of county or local governmental units, §143-63.1.

Public officers.

Prohibited, §143-63.1.

**WEAPONS—Cont'd****Searches and seizures.****Game laws.**

Weapons, etc., used illegally, §113-91, (5) to (8).

**State highway patrol.**

Purchase of revolvers by active members, §20-187.2.

Service revolver of deceased or retiring members, §20-187.2.

**WEIGHTS AND MEASURES.****Commercial feed.**

Bag weights, §106-284.36.

**Licenses.**

Weighing machines, §105-65.1.

**Weighing machines.**

License, §105-65.1.

**WELFARE.**

Children, §§110-1 to 110-64.

General provisions.

See CHILD WELFARE.

Social services, §§108-7 to 108-81.

See SOCIAL SERVICES.

**WELLS.****Appeals.**

Well construction act.

Judicial review, §87-93.

**Board of water well contractor exam-**

iners, §§87-70 to 87-73. See within this heading, "Contractors."

**Conflict of laws.**

Well construction act, §87-96.

**Construction act.**

Abandoned well.

Standards and requirements, §87-88.

Conflict with other laws, §87-96.

Definitions, §87-85.

Environmental management commission.

Defined, §87-85.

Existing installations, §87-89.

Health.

Conflict with other laws, §87-96.

Hearings.

By environmental management commission, §87-92.

Injunctions.

Violations.

Injunctive relief by secretary of department, §87-95.

Inspection.

Right of access, §87-90.

Investigation.

Right of investigation by environmental management commission or department, §87-90.

Judicial review.

General provisions, §87-93.

Procedures, §87-87.

Requirements.

General requirements, §87-88.

Right of entry.

Investigation and inspection, §87-90.

Rules and regulations.

Authority to adopt, §87-87.

**WELLS—Cont'd**

**Construction act—Cont'd**

Standards.

General standards, §87-88.

Violations.

Injunctive relief, §87-95.

Notice by environmental management commission, §87-91.

**Contractors.**

Board of examiners.

Appointment, §87-70.

Composition, §87-70.

Creation, §87-70.

Term, §87-70.

Vacancies, §87-70.

**Drilling.**

Exceptions as to petroleum and minerals, §143-355, (h).

Information.

Additional information to be furnished department, §143-355, (g).

Oil and gas conservation, §§113-378 to 113-415.

See OIL AND GAS CONSERVATION.

Penalties.

Violations, §143-355, (i).

Registration.

With department of natural and economic resources, §143-355, (e).

Samples of cuttings.

Furnished department of natural and economic resources, §143-355, (f).

**Hearings.**

Well construction act.

Environmental management commission, §87-92.

**Injunctions.**

Well construction act.

Violations, §87-95.

**Inspection.**

Well construction act, §87-90.

**Notice.**

Well construction act.

Violations, §87-91.

**Oil and gas conservation**, §§113-378 to 113-415.

See OIL AND GAS CONSERVATION.

**Reports.**

Drilling or constructing wells, §143-355, (g).

**Right of entry.**

Well construction act.

Investigation and inspection, §87-90.

**Rules and regulations.**

Well construction act, §87-87.

**Standards.**

Well construction act, §87-88.

**Streets and highways.**

Test drilling or boring.

Record of results.

Filing with board of transportation, §136-102.2.

**WESTERN CAROLINA TRAINING SCHOOL.**

Authority to establish, §122-7.2.

**Centers for mentally retarded**, §§122-69 to 122-71.3.

See HOSPITALS FOR MENTALLY DISORDERED.

**Name.**

Change of name, §122-7.2.

**WESTERN CAROLINA UNIVERSITY.**

**Board of trustees.**

General provisions.

See UNIVERSITY OF NORTH CAROLINA.

**Bond issues.**

Student housing.

See UNIVERSITIES AND COLLEGES.

**Chancellor.**

General provisions.

See UNIVERSITY OF NORTH CAROLINA.

**Constituent institutions.**

Defined, §116-2.

Enumeration, §116-4.

**Deposits.**

Regulations, §116-143.

**Graduate instruction.**

Participation in sixth-year program.

Superintendents, assistant superintendents and principals of public schools, §116-46.3.

**Military services.**

Tuition fees.

In-state tuition.

Serving in armed forces outside of state not to lose status, §116-143.1.

**Motor vehicles.**

Traffic and parking regulations, §§116-44.3 to 116-44.5.

See UNIVERSITY OF NORTH CAROLINA.

**Reports.**

Publications of state officials and department heads furnished, §147-50.

**Student housing**, §§116-175 to 116-185.

See UNIVERSITIES AND COLLEGES.

**Traffic and parking regulations**, §§116-44.3 to 116-44.5.

See UNIVERSITY OF NORTH CAROLINA.

**Tuition fees.**

In-state tuition.

Definitions, §116-143.1.

Military status provisions, §116-143.1.

Qualification, §116-143.1.

Required to charge, §116-143.

Special tuition rates for certain persons, §116-143.

**WESTERN NORTH CAROLINA HOSPITAL.**

**General provisions**, §§131-61 to 131-74.

See HOSPITALS.

**WESTERN NORTH CAROLINA HOSPITAL—Cont'd****Tuberculosis.**

General provisions, §§131-61 to 131-74.

See TUBERCULOSIS.

**WHEAT.****Flour, corn meal and grain.**

General provisions.

See FLOUR, CORN MEAL AND GRAIN.

**Grain dealers.**

General provisions, §§106-601 to 106-615.

See FLOUR, CORN MEAL AND GRAIN.

**WHISKEY.****General provisions, §§18A-1 to 18A-58.**

See ALCOHOLIC BEVERAGES.

**WHITE OAK RIVER.**

Portion designated as commercial fishing waters, §113-322.

**WIDOWS.****Executors and administrators.**

Right to administer, §§28-6, 28A-4-1.

**WILDLIFE RESOURCES COMMISSION.**

Appointment of members, §§143-240, 143-241.

Article subject to chapter 113, §143-252.

**Chairman.**

Election, §143-243.

**Dam safety law, §§143-215.23 to 143-215.37.**

See DAMS.

**Definition, §113-83.**

**Director of commission.**

Advisory commission for state museum of natural history.

Member of commission, §143-370.

Appointment, §143-246.

Defined, §113-83.

Game laws.

General provisions.

See GAME LAWS.

**Education and enforcement divisions, §113-95.**

**Eminent domain.**

Powers, §113-84, (4).

**Employees.**

Appointment, §143B-281.

**Executive director.** See within this heading, "Director of commission."

**Fishing license agents, §§113-81.4 to 113-81.13.**

See FISH AND FISHERIES.

**Funds, §113-95.**

Law enforcement officers benefit and retirement fund, §143-166, (i).

**Game laws.**

General provisions.

See GAME LAWS.

**Governor.**

Appointment of members, §§143-240, 143-241.

**WILDLIFE RESOURCES COMMISSION—Cont'd**

**Hunting and fishing license agents, §§113-81.4 to 113-81.13.**

See GAME LAWS.

**Independence preserved, §143B-281.**

**Jurisdictional questions, §143-253.**

**License agents, §§113-81.4 to 113-81.13.**

See GAME LAWS.

**Meetings.**

Robert's rules of order, §143-243.

**Natural and economic resources department.**

Article subject to chapter 113, §143-252.

General provisions.

See NATURAL AND ECONOMIC RESOURCES.

Transfer of commission to department, §143B-281.

**Navigable waters.**

Enforcement of section, §76-40.

**Officers.**

Election of officers, §143-243.

**Organization, §143-243.****Printing.**

"Wildlife in North Carolina," §143-169.

**Publications.**

Limitation on scope of publications, §143-169.

**Removal of members, §143-242.**

**Reports.**

Required report upon killing bear, wild turkey or antlerless deer, §113-95.4.

**Robert's rules of order.**

Conduct of meetings, §143-243.

**Terms of office, §143-241.**

**Transfer.**

To department of natural and economic resources, §143B-281.

**Trapping license agents, §§113-81.4 to 113-81.13.**

See GAME LAWS.

**Vacancies, §143-242.**

Filling, §143-241.

**WILLS.****Adoption.**

After-adopted child.

Effect on will, §31-5.5.

**After-born, after-adopted, or after-born illegitimate child.**

Effect on will, §31-5.5.

**Autopsy.**

Testamentary disposition of body after death, §90-213.

**Bonds, surety.**

Caveat to will, §31-33.

**Caveat to will.**

Bonds, surety.

Given and cause transferred to trial docket, §31-33.

**Children.**

After-born, after-adopted, or after-born illegitimate children share in testator's estate, §31-5.5.

**WILLS—Cont'd****Clerks of court.**

Deputy clerk.

Validation of acts of deputy clerks,  
§31-31.1.

Lost will.

Establishing contents of will where  
original and copy destroyed, §98-6.**Construction of will.**After-born, after-adopted, or after-born il-  
legitimate child, §31-5.5.

What property passes by will, §31-40.

**Curative acts.**

Deputy clerks' acts validated, §31-31.1.

Witnesses examined before notary public,  
§31-31.1.**Death of testator.**

Uniform simultaneous death act.

General provisions, §§28A-24-1 to  
28A-24-7.See **INTESTATE SUCCESSION**.**Doctrine of worthier title.**Common-law doctrine abolished, §28A-1-  
2.**Draftsman.**Designated for acceptance for probate in  
certain counties, §47-17.1.**Estates.**

What property passes by will, §31-40.

**Executors and administrators.**General provisions, §§28-1 to 28-192,  
28A-1-1 to 28A-26-9.See **EXECUTORS AND ADMINISTRA-  
TORS**.**Fisheries resources.**

Oyster and clam leases.

Treated as real property, §113-202.

**Husband and wife.**

Surviving spouse.

Distribution of assets in kind in satis-  
faction of bequests and transfers in  
trust for surviving spouse, §28A-  
22-5.

Federal marital deduction.

Agreements with taxing authorities  
to secure benefit, §28A-22-6.**Illegitimacy.**

After-born illegitimate children.

Effect on will, §31-5.5.

**Income tax.**

Gain or loss.

Determination as to property acquired  
by bequest or devise, §105-144, (a).Value of property acquired by bequest or  
devise not included in gross income,  
§105-141, (b).**Infants.**

Gifts to minors.

By will, §33-69.1.

**Inheritance tax, §§105-2 to 105-31.**See **INHERITANCE TAX**.**Legacies and devises.**After-born, after-adopted, or after-born il-  
legitimate child, §31-5.5.**WILLS—Cont'd****Legacies and devises—Cont'd**

Inheritance tax, §§105-2 to 105-31.

See **INHERITANCE TAX**.

Lost will.

Establishing contents of will where  
original and copy destroyed, §98-6.**Letters testamentary and of administra-  
tion.**General provisions, §§28A-1-1 to 28A-26-  
9.See **EXECUTORS AND ADMINISTRA-  
TORS**.**Lost wills, §14-77.**

Copy.

Establishing contents of will where  
original and copy destroyed, §98-6.Establishing contents of will, where origi-  
nal and copy destroyed, §98-6.Lost instruments and records generally,  
§§98-1 to 98-18.See **LOST INSTRUMENTS AND RE-  
CORDS**.Parties to proceedings to establish con-  
tents of lost or destroyed will, §98-6.

Witnesses, §§98-4, 98-6.

**Motor vehicles.**

Transfer of title or interest, §20-77.

**Notary public.**Validation of probates of wills when wit-  
nesses examined before notary pub-  
lic, §31-31.1.**Posthumous children, §31-5.5.**After-born, after-adopted, or after-born il-  
legitimate child.

Effect on will, §31-5.5.

**Probate of will, §§31-12 to 31-31.2.**

Clerks of court.

Jurisdiction, §§28-1, 28-2, 28A-2-1 to  
28A-2-3.Draftsman designated for acceptance,  
§47-17.1.

Exceptions, §47-17.1.

Jurisdiction, §§28-1, 28-2, 28A-2-1 to  
28A-2-3.

Clerk of court.

When clerk of superior court has  
probate jurisdiction, §§28-1,  
28A-2-3.

Validation.

When witnesses examined before no-  
tary public, §31-31.1.

Witnesses.

Validation of probate when witnesses  
examined before notary public,  
§31-31.1.**Property.**

Real property.

Sales.

Public or private, §28A-17-8.

What property passes by will, §31-40.

What property passes by will, §31-40.

**Recording.**Draftsman must be designated in certain  
counties, §47-17.1.

**WILLS—Cont'd****Remainders, reversions and executory interests.**

What property passes by will, §31-40.

**Revocation.**

After-born, after-adopted, or after-born illegitimate child, §31-5.5.

**Taxation.**

Income tax.

Value of property acquired by bequest or devise not included in gross income, §105-141, (b).

Inheritance tax, §§105-2 to 105-31.

See **INHERITANCE TAX**.

**Testator.**

Missing persons.

Estates of missing persons, §§28C-1 to 28C-22.

See **MISSING PERSONS**.

**Time.**

Will relates to death of testator.

What property passes by will, §31-40.

**Title.**

Doctrine of worthier title.

Common-law doctrine abolished, §28A-1-2.

**Trial, §98-6.**

Caveat of will.

Bond given and cause transferred to trial docket, §31-33.

**Trusts and trustees.**

Commissions allowed representatives.

Representatives guilty of misconduct or default, §28A-23-3.

Federal marital deduction.

Agreements with taxing authorities to secure, §28A-22-6.

Filing inventories and accounts, §36-67.

Misconduct.

Commissions, §28A-23-3.

Qualifying, §36-67.

Surviving spouse.

Distribution of assets in kind in satisfaction of bequests and transfers in trust for surviving spouse, §28A-22-5.

Trustees in wills to file inventories and accounts, §36-67.

**Unborn children.**

Effect on will, §31-5.5.

**Venue.**

Probate of wills, §§28A-3-1 to 28A-3-5.

See **PROBATE AND REGISTRATION**.

**Witnesses.**

Lost will.

Establishing contents of will where original and copy destroyed, §98-6.

**WILMINGTON.**

**Harbor**, §§76-18 to 76-24.

See **NAVIGATION**.

**WINES.****Alcoholic beverages.**

General provisions, §§18A-1 to 18A-58.

See **ALCOHOLIC BEVERAGES**.

**WINSTON-SALEM STATE UNIVERSITY.****Board of trustees.**

General provisions.

See **UNIVERSITY OF NORTH CAROLINA**.

**Bond issues.**

Student housing.

See **UNIVERSITIES AND COLLEGES**.

**Chancellor.**

General provisions.

See **UNIVERSITY OF NORTH CAROLINA**.

**Constituent institutions.**

Defined, §116-2.

Enumeration, §116-4.

**Military services.**

Tuition fees.

In-state tuition.

Serving in armed forces outside of state not to lose status, §116-143.1.

**Motor vehicles.**

Traffic and parking regulations, §§116-44.3 to 116-44.5.

See **UNIVERSITY OF NORTH CAROLINA**.

**Student housing, §§116-175 to 116-185.**

See **UNIVERSITIES AND COLLEGES**.

**Traffic and parking regulations, §§116-44.3 to 116-44.5.**

See **UNIVERSITY OF NORTH CAROLINA**.

**Tuition fees.**

Free tuition to certain faculty members, §116-143.

In-state tuition.

Definitions, §116-143.1.

Military status provisions, §116-143.1.

Qualification, §116-143.1.

Required to charge, §116-143.

Special tuition rates for certain persons, §116-143.

**WITNESSES.****Adultery.**

Husband and wife as witnesses, §§8-56, 8-57, 50-10.

Parties, §§8-50, 50-10.

**Arbitration and award, §1-567.8.****Constables.**

Fees.

Uniform fees, §7A-314.

**Contempt.**

Acts punishable as for contempt, §5-8.

Immunity.

Refusal to testify, §5-1.

Refusal to be sworn or to answer, §§5-1, 5-2, 5-8.

**Death.**

Dying declarations, §8-51.1.

**WITNESSES—Cont'd****Declarations and admissions.**

Dying declarations, §8-51.1.

**Divorce and alimony.****Adultery.**

Parties cannot testify to adultery,  
§50-10.

Husband and wife as witnesses, §§8-56,  
8-57, 50-10.

Parties cannot testify to adultery, §50-10.

**Elections.**

Compelling self-incriminating testimony.

Individual so testifying excused from  
prosecution, §163-278.29.

Counting ballots.

Right to witness precinct count, §163-  
169, (c).

**Evidence.**

Dying declarations.

When admissible as evidence, §8-51.1.

**Expert witnesses.**

Fees and mileage.

Uniform fees, §7A-314.

**Fees.**

Board of examiners, §90-117.4.

**General assembly.**

See GENERAL ASSEMBLY.

**Hearing aid dealers.**

Powers and duties of board, §93D-3, (c).

**Husband and wife.**

Adultery, §§8-56, 8-57, 50-10.

Divorce, §§8-56, 8-57, 50-10.

**Immunity.**

Contempt.

Refusal to testify or produce informa-  
tion after grant of immunity.

Contempt, §5-1.

**Lost instruments and records.**

Wills, §§98-4, 98-6.

**Mileage.**

General assembly.

Investigating committees, §120-16.

**Motor vehicles.**

Hearing on suspension of driver's license,  
§20-16.

**Nonresidents.**

Fees.

Interstate witnesses.

Uniform fees, §7A-314.

**Oaths.**

Motor vehicles.

Hearing on suspension of driver's  
license.

Production of books and papers,  
§20-16.

**Obscenity.**

Adversary hearing prior to seizure, §14-  
190.2.

**Oil and gas conservation.**

Hearing before department.

Procedure and powers, §113-398.

**Optometry.**

Board of examiners, §90-117.4.

**WITNESSES—Cont'd****Police.**

Fees.

Uniform fees, §7A-314.

**Prisons and prisoners.**

Inmate grievance commission.

Opportunity to call witnesses, §148-109.

**Sheriffs.**

Fees.

Uniform fees, §7A-314.

**Taxation.**

County board of equalization and review.

Powers as to witnesses, §105-322, (g).

Department of revenue.

Powers, §105-291, (c).

Investigation and examination.

Powers of secretary of revenue, §105-  
258.

Property tax commission.

Authority to subpoena witnesses, etc.,  
§105-290, (d).

**WOMEN.****Assault and battery.**

Assault on by man over eighteen years,  
§14-33.

**Child labor.**

Hazardous occupations prohibited for mi-  
nors under eighteen, §110-7.

**Confederate Woman's Home**, §§112-1 to  
112-5.

See CONFEDERATE WOMAN'S HOME.

**Credit rights for women**, §§25B-1 to  
25B-4.

General provisions.

See MARRIED WOMEN.

**Hospitals for mentally disordered.**

Female patient to be accompanied by  
female attendant or member of fam-  
ily, §122-49.

**Labor.**

Child labor.

Hazardous occupations prohibited for  
minors under eighteen, §110-7.

Separate toilets for sexes, §§95-48 to 95-  
53.

See LABOR.

**Prisons and prisoners.**

Good behavior, §162-46.

**Toilets.**

Separate toilets for sexes, §§95-48 to 95-  
53.

See LABOR.

**University of North Carolina.**

Board of governors.

Requirements as to membership,  
§116-6.

**WORKING CONTRACTS.**

**Public buildings**, §§143-128 to 143-135.4.

See BUILDING CONTRACTS.

**WORKMEN'S COMPENSATION ACT.****Acceptance of act.**

Excludes common law and other rights  
and remedies against employer, §97-  
10.1.

**WORKMEN'S COMPENSATION ACT—**

Cont'd

**Acceptance of act—Cont'd**

Medical attention compulsory, §§97-25, 97-27.

Presumption that all employers and employees have accepted provisions, §97-3.

**Accident.**

Limitation of actions, §97-24.

Previously compensated in another state, §97-36.

Reports, §§97-22 to 97-24, 97-81, 97-92.

Taking place outside state, §97-36.

When claims for compensation are barred, §97-24.

**Actions.**

Remedies under act against employer exclusive, §97-10.1.

Tort claims against state departments and agencies, §§143-291 to 143-300.1. See TORTS.

**Advisory medical committee, §§97-68 to 97-73. See within this heading, "Occupational diseases."****Aliens.**

Employee as alien, §§97-2, (2), 97-38.

Payment of compensation, §97-38.

**Appeals.**

Court of appeals.

Right of appeal from industrial commission, §§7A-29, 7A-250.

**Arm.**

Artificial member provided by employer, §97-25.

Loss of and loss of use of, §97-31.

**Artificial members.**

To be provided by employer, §97-25.

**Atomic energy, radioactivity and ionizing radiation.**

Compensation.

Time for filing claim, §97-58.

Diseases due to exposure to radiation, §97-53.

**Attorney at law.**

Legal fees to be approved by commission, §97-90.

**Autopsy.**

General provisions, §97-27.

**Average weekly wages.**

Defined, §97-2, (5).

**Award.**

Change of condition, §97-47.

Modification, §97-47.

Review of award, §§97-47, 97-85.

Change in condition, §97-47.

Modification after review, §97-47.

**Blind persons.**

Loss of vision, §97-31.

**Bond, surety.**

Insurance.

Self-insurers, §97-93.

**Burial.**

Expenses, §§97-2, (11), 97-38.

**WORKMEN'S COMPENSATION ACT—**

Cont'd

**Casual employees.**

Excepted from provisions of act, §§97-2, (2), 97-13.

**Certificates.**

Subcontractor.

Certificate that subcontractor has complied with law, §97-19.

**Chemicals.**

Occupational diseases.

When due to exposure to chemicals, §97-53.

**Civil air patrol.**

Members not eligible for benefits, §167-2.

**Claims.**

Tort claims against state departments and agencies, §§143-291 to 143-300.1.

See TORTS.

**Common law.**

Exclusion of other rights and remedies by acceptance of act, §97-10.1.

**Compensation.**

Aliens, §97-38.

Claims adjudged not within act.

Action at law must be commenced one year after adjudication, §97-24.

Claims barred after two years, §97-24.

Exception where death results, §97-24. Double recovery.

Double recovery against principal and subcontractor prohibited, §97-19.

Filing claims against all parties, §97-19.

Hearing loss, §97-53.

Injuries occurring outside of state, §97-36.

Medical treatment.

Refusal of employee to accept as bar, §97-25.

Other states.

Previous compensation in another state, §97-36.

Presumption to pay and accept compensation for injury, etc., §97-3.

Refusal to accept medical treatment as bar, §97-25.

Silicosis and asbestosis, §§97-61.1 to 97-61.6. See within this heading, "Occupational diseases."

Suspension.

Employees refusal to take examination, §97-27.

Time for filing claims, §§97-22, 97-24, 97-58, 97-66.

**Condition.**

Change of, §97-47.

**Contractors.**

Authority to purchase blanket insurance policy, §97-19.

Employees shall institute claim against all parties, §97-19.

Principal contractor.

Certificate that subcontractor has complied with law, §97-19.

Right against third person, §97-19.

**WORKMEN'S COMPENSATION ACT—**

Cont'd

**Contractors—Cont'd**

Principal contractor—Cont'd

When liable to employees of subcontractor, §97-19.

Securing subcontractor's certificate releases principal, §97-19.

Subcontractor's liability, §97-19.

**Contracts.**

Contract of service.

Employment must be under contract, §97-2, (2).

Presumed made in accordance with act, §97-5.

Presumption of continuance, §§97-5, 97-19.

Liability of contractors, subcontractors, etc., §97-19.

**Counties.**

Applicability of provisions of act to, §§97-2, (3), 97-7.

Public officers.

Elective and appointive public officers subject to act, §97-2, (2).

Self insurance, §97-7.

Subordinate governmental agencies included under coverage, §97-7.

**Damages.**

Right to recover against third party, §§97-10.2, 97-19.

**Deaf and mute.**

Occupational diseases.

Hearing loss, §97-53.

**Death.**

Accidental injury.

Amount, §97-38.

Burial expenses, §97-38.

Limitation of actions, §97-24.

Asbestosis, silicosis or lead poisoning, §97-58.

Radiation injury, §97-58.

Must follow injury within six years, §97-38.

Occupational diseases.

Asbestosis and silicosis.

Compensation for death, §97-61.6.

Payments.

Total and partial dependents, §97-38.

Time limit for filing claims, §§97-24, 97-58.

**Defenses.**

Common-law defenses.

Liability of employer without insurance, §97-94.

**Definitions.**

Generally, §§97-2, 97-39, 97-54, 97-55.

**Dependents.**

Death, §§97-37, 97-38.

Partial dependents, §97-38.

Election by, §97-38.

Total dependents, §97-38.

**Disfigurement.**

Bodily and facial disfigurement, §97-31.

**WORKMEN'S COMPENSATION ACT—**

Cont'd

**Disfigurement—Cont'd**

External or internal organ.

Loss or injury to organ, §97-31.

**Earnings.**

Include allowance, §97-2, (5).

**Education.**

School districts.

Cannot reject act, §97-7.

Teacher injured during episode of violence.

Appeal from board of education to industrial commission, §115-159.1.

Benefits, §115-159.1.

**Employees.**

Aliens, §§97-2, (2), 97-38.

Application of act, §§97-2, (2), 97-13.

Casual employees exempted, §97-2, (2).

Contract of service.

Presumed made subject to act, §97-5.

Presumption as to continuance, §§97-5, 97-19.

Defined, §97-2, (2).

Emergency medical attention, §97-25.

From another state.

Receiving compensation from another state, §97-36.

Medical attention and examinations.

Employee must accept or compensation barred, §97-25.

Examination.

Necessity to submit to medical examination, §97-27.

Physician appointed by employer for examination, §97-27.

National guard members, §97-2, (2).

Presumed to have accepted act, §97-3.

Rights and remedies against employer.

Exclusion of other rights and remedies, §97-10.1.

State and governmental agencies cannot reject act, §§97-2, (3), 97-7.

**Employers.**

Casual employees not included in act, §§97-2, (2), 97-13, (b).

Compensation.

Failure to secure payment of compensation.

Penalty, §97-94.

Contract for service.

Presumed made subject to act, §97-5.

Presumption as to continuance, §§97-5, 97-19.

Insurance.

Contractor's authority to purchase blanket policy, §97-19.

Failure to obtain insurance policy or self-insure, §97-94.

Medical treatment and supplies, §97-25.

Occupational diseases.

Liability of employer for occupational diseases, §§97-57, 97-58.

Place of business outside of state, §97-36.

Presumed to have accepted act, §97-3.

**WORKMEN'S COMPENSATION ACT—**

Cont'd

**Employers—Cont'd**

Securing payment of compensation, §97-9.

State and governmental agencies as employers, §§97-2, (3), 97-7.

Waiver of act, §§97-3, 97-13.

**Evidence.**

Privileged communications.

Facts learned during medical examination not privileged, §97-27.

**Examination.**

Medical examinations.

Commission may appoint qualified physician, §97-89.

Expenses, §§97-73, 97-89.

Physician.

Appointed by commission, §97-89.

Designated by employer, §97-27.

Post-mortem examinations, §§97-27, 97-67.

**Exceptions from provisions of act.**

Casual employees, §§97-2, (2), 97-13, (b).

**Exemptions.**

Work not in course of business of employer, §97-2, (2).

**Eye.**

Loss of one eye, §97-31.

Loss of second where first already blind, §97-31.

Loss of vision, §97-31.

**Facial disfigurement, §97-31.****Facts.**

Medical examinations.

Facts learned during medical examinations not privileged, §97-27.

**Fees.**

Attorney's fees, §97-90.

Legal and medical fees to be approved by commission, §97-90.

Physicians and surgeons, §§97-89, 97-90.

Report prerequisite to collection, §97-90.

**Fines, penalties and forfeitures.**

Compensation.

Failure to secure payment of compensation, §97-94.

Insurance.

Failure to insure, §97-94.

**Fingers.**

Loss of and loss of use of, §97-31.

**Foot.**

Loss of and loss of use of, §97-31.

**Funeral expenses, §§97-2, (11), 97-38.****Hand.**

Loss of and loss of use of, §97-31.

**Hazardous occupation.**

Removal of employee from, §97-61.5.

**Hearing loss.**

Loss of hearing, §§97-31, 97-53.

Occupational diseases, §97-53.

**History and archives.**

Destruction of records, etc., after five years, §97-24.

**WORKMEN'S COMPENSATION ACT—**

Cont'd

**Hospitals.**

Collection of hospital, etc., charges, §97-90.

**Income tax.**

Benefits not included in gross income, §105-141, (b).

**Industrial commission.**

Appeals.

Court of appeals.

Right of appeals to court of appeals, §7A-250.

Teacher injured during episode of violence, §115-159.1.

Appointment of physician to make medical examination, §97-89.

Attorney at law.

Attorney's fees, §§97-88, 97-90.

Awards.

Modification, §97-47.

Review, §§97-47, 97-85.

Chairman, §97-77.

Traffic safety authority.

Member of authority, §143-392.

Claims adjudicated not within act, §97-24.

Fees.

Approval of legal and medical fees, §97-90.

Hearings.

Asbestosis and silicosis.

Hearing after first examination and report, §97-61.5.

Hearing after third examination and report, §97-61.6.

Insurance.

Employer's failure to carry insurance or maintain financial ability to act as self-insurer, §97-94.

Physicians and surgeons.

Appointment of physician to testify at hearings, §97-89.

Reports.

Failure to transmit reports, §97-90.

Law enforcement officers' death benefit act.

Awards.

Payment and determination of awards, §143-166.3.

Legal fees, §§97-88, 97-90.

Medical fees, §97-90.

Modification of award, §97-47.

Occupational diseases.

Additional treatment, §97-59.

Asbestosis and silicosis.

Examination of reports, §97-61.1. See within this heading, "Occupational diseases."

Records.

Destruction five years after closing.

Claims against state departments and agencies, §143-300.

Review of awards, §§97-47, 97-85.

**WORKMEN'S COMPENSATION ACT—**

Cont'd

**Industrial commission—Cont'd**

Subcontractors.

Certificates to subcontractors, §97-19.

Tort claims against state departments and agencies, §§143-291 to 143-300.1.

See TORTS.

When claims must be filed, §97-24.

**Infants.**

Employees, §97-2, (2).

**Injuries.**

Brain injuries.

Compensation rates for total incapacity, §97-29.

Compensation.

Period, §97-31.

Rate, §97-31.

Death.

Amount for accidental injuries resulting in death, §97-38.

Mental capacity.

Compensation rates for total incapacity, §97-29.

Outside of state, §97-36.

Permanent disability, §97-29.

Schedule of injuries, §97-31.

Total incapacity, §97-29.

**Insurance, §58-72, (15).**

Association of employers and legal insurers, §97-93.

Bond, surety.

Self-insurers, §97-93.

Employer must insure, §§97-9, 97-93, 97-94.

Municipal corporations or political subdivisions, §97-7.

Mutual associations authorized, §97-93.

Penalty.

Failure to carry, §97-94.

Proof of compliance by employer, §97-94.

Reciprocity authorized, §97-93.

Self insurance, §97-100, (j).

Approval by commission, §97-93.

Counties and county commissioners, §97-7.

Proof of compliance, §97-94.

**Insurance carriers.**

Defined, §§97-2, (7), 97-93.

**Intermediate contractors.**

Liability, §97-19.

**Jurisdiction.**

Claim made erroneously with commission or court, §97-24.

Extraterritorial jurisdiction, §97-36.

Injuries occurring outside of state, §97-36.

**Kinship.**

Accidents taking place outside of state, §97-36.

**Leg.**

Artificial member provided by employer, §97-25.

Loss of and loss of use of, §97-31.

**WORKMEN'S COMPENSATION ACT—**

Cont'd

**Liability.**

Order of liability, §97-19.

**Limitation of actions.**

Accident claims, §97-24.

Death claims, §§97-24, 97-58.

Occupational diseases, §97-58.

**Local governmental units.**

Cannot reject act but may self-insure, §97-7.

**Loss of hearing.**

Occupational diseases, §97-53.

**Maximum compensation awards.**

Death cases.

Dependents, §97-38.

Dependents.

Alien dependents, §97-38.

Funeral expenses, §97-38.

Partial incapacity, §97-30.

Permanent disability, §97-29.

Specific injuries, §97-31.

Total incapacity, §97-29.

**Medical treatment and supplies.**

Amount of medical treatment to be furnished, §§97-25, 97-59.

Autopsy, §97-27.

Charges of physicians, §§97-26, 97-89, 97-90.

Emergency treatment, §97-25.

Employer to furnish, §97-25.

Failure of employer to furnish or employee to accept, §97-25.

Examination, §97-27.

Commission may appoint qualified physicians to make examination, §97-89.

Designation or appointment of physician by employee or employer, §97-27.

Fees.

Approved by commission, §§97-27, 97-89, 97-90.

Collection of reasonable fees by physicians, §97-90.

Physicians and surgeons.

Designation and appointment by employer or employee, §97-27.

Fees, §§97-26, 97-89, 97-90.

Report prerequisite to collection, §97-90.

Selection by employee, §97-25.

Post-mortem examinations, §97-27.

Refusal of employee to accept, §97-25.

**Mentally ill.**

Mental capacity.

Compensation rates for total incapacity, §97-29.

**Militia.**

Eligibility, §97-2, (2).

Weekly compensation rates for national and state guards, §97-29.

**Municipal corporations.**

Cannot reject act but corporations may self-insure, §97-7.

**WORKMEN'S COMPENSATION ACT—**

Cont'd

**Municipal corporations—**Cont'd

Employees subject to act, §97-2, (2).

Law enforcement personnel.

Auxiliary personnel.

Workmen's compensation benefits,  
§160A-282.

Police.

Auxiliary law-enforcement personnel,  
§160A-282.**National guard.**

Members as employees, §97-2, (2).

Weekly compensation rates, §97-29.

**Noise.**

Loss of hearing, §97-53.

**Notice.**Presumption of continuance of contract  
unless notice given, §97-5.**Occupational diseases.**

Asbestosis and silicosis.

Change of occupation.

Removal of employee from hazardous  
occupation, §97-61.5.

Compensation.

Disability and death, §97-61.6.

Upon removal from hazardous occu-  
pation, §97-61.5.Examinations and reports by advisory  
medical committee.First examination and report, §97-  
61.1.

Hearings.

After first examination and report,  
§97-61.5.After third examination and report,  
§97-61.6.

Notice to employer, §97-61.1.

Removal of employee from hazardous  
occupation, §97-61.5.

Time for filing claims limited, §97-58.

Chemicals.

Diseases due to exposure to chemicals,  
§97-53.

Claims.

Restriction on time for filing, §97-58.

Deafness.

Loss of hearing, §97-53.

Definitions.

Harmful noise, §97-53.

Occupational loss of hearing, §97-53.

Department of human resources.

Industrial hygiene unit.

Duties, §130-11, (5).

Enumeration of diseases, §97-53.

Examination by advisory medical com-  
mittee, §97-69.Asbestosis and silicosis, §§97-61.1 to  
97-61.4.Expenses of making examination,  
§§97-73, 97-89.

Hearing loss, §97-53.

Lead poisoning.

Time for filing claims.

Limited, §97-58.

**WORKMEN'S COMPENSATION ACT—**

Cont'd

**Occupational diseases—**Cont'd

Loss of hearing, §97-53.

Medical committee.

Examination by, §97-69.

Asbestosis and silicosis, §§97-61.1 to  
97-61.4.

Expenses of making, §§97-73, 97-89.

Report on controverted questions, §97-  
68.Asbestosis and silicosis, §§97-61.1 to  
97-61.4.

Noise.

Loss of hearing, §97-53.

Report of medical committee, §97-68.

Asbestosis or silicosis, §97-61.1.

Time limit for filing claims, §97-58.

**Organ of the body.**Loss of or permanent injury to important  
external or internal organ, §97-31.**Other states.**Employee receiving compensation from  
another state, §97-36.**Paralysis.**Compensation rates for total incapacity,  
§97-29.**Partial incapacity, §97-30.****Payment of compensation.**

Aliens, §97-38.

Change of condition, §97-47.

Employer to secure payment of compen-  
sation, §97-9.

Occupational diseases, §§97-52 to 97-76.

See within this heading,  
"Occupational diseases."

Presumption to pay and accept, §97-5.

Securing payment, §97-9.

Suspension of payment, §§97-18, 97-27.

**Post-mortem examinations, §97-27.****Presumptions and burden of proof.**

Acceptance, §97-3.

Contract of service, §97-5.

**Principal contractors.**

Liability, §97-19.

**Privileged communications.**

Evidence.

Facts learned during medical examina-  
tion not privileged, §97-27.**Public officers.**Elective and appointive public officers  
subject to act, §97-2, (2).**Rate of compensation.**

Arm, §97-31.

Back injury, §97-31.

Bodily disfigurement not otherwise cov-  
ered, §97-31.

Both hands or both arms, §97-31.

Death, §97-38.

Disfigurement.

Bodily disfigurement not otherwise cov-  
ered, §97-31.

Eye, §97-31.

Facial disfigurement, §97-31.

Fingers, §97-31.

**WORKMEN'S COMPENSATION ACT—**

Cont'd

**Rate of compensation—Cont'd**

Foot, §97-31.

Hand, §97-31.

Hearing, §97-31.

Leg, §97-31.

Organs or part of the body.

Loss or injury to external or internal organ or part of the body, §97-31.

Partial incapacity, §§97-30, 97-31.

Particular injuries, §97-31.

Thumb, §97-31.

Toes, §97-31.

Total incapacity, §97-29.

**Records.**

Destruction five years after closing.

By department of cultural resources, §97-24.

**Rejection of act.**

Counties and school districts, §97-7.

Municipal corporations and political subdivisions, §97-7.

Presumed subject to act in absence of rejection, §97-3.

State agencies and employees, §97-7.

**Reports.**

Accident reports, §§97-22 to 97-24, 97-81, 97-92.

Employee's report, §§97-22 to 97-24.

Advisory medical committee, §§97-61.1 to 97-61.4, 97-68, 97-70, 97-71.

Destruction five years after closing.

By department of cultural resources, §97-24.

Employee's report of accident, §§97-22 to 97-24.

**Security funds.**

Arrangement with other carriers to pay claims against insolvent carrier, §97-120.

Defense of claims against insolvent carrier, §97-120.

Insolvency of carrier.

Arrangement with other carriers to pay claims against insolvent carrier, §97-120.

Defense of claims against insolvent carrier, §97-120.

Right of commissioner to defend claims against insolvent carriers, §97-120.

**Sheriffs.**

Deputy sheriffs.

Employees, §97-2, (2).

Total incapacity.

Compensation rates, §97-29.

**Spinal cord.**

Compensation rates for total incapacity, §97-29.

**State.**

Agencies, employees, etc., cannot reject act but may sell-insure, §97-7.

**State civil air patrol.**

Members not eligible for benefits, §167-2.

**WORKMEN'S COMPENSATION ACT—**

Cont'd

**State guards.**

As employees, §97-2, (2).

Weekly compensation rates, §97-29.

**State highway patrol.**

Compensation rates for total incapacity, §97-29.

Partial incapacity, §97-30.

**Subcontractors.**

Liability, §97-19.

**Third party.**

Causing injury to employee, §§97-10.2, 97-19.

**Toe.**

Loss of and loss of use of, §97-31.

**Torts.**

Claims against state departments and agencies, §§143-291 to 143-300.1.

See TORTS.

**Total incapacity.**

Compensation rate where total disability results in partial incapacity, §97-30.

**Vision.**

Loss of and total loss, §97-31.

**Wages.**

Average weekly wages.

Defined, §97-2, (5).

**Waiver.**

Cannot waive operation of act except as provided, §97-5.

**X-ray.**

Diseases due to exposure to radiation, §97-53.

**WRECKS.****Salvage of shipwrecks and archeological sites.**

General provisions, §§121-22 to 121-28.

See SALVAGE.

**WRIGHT SCHOOL.****Continued operation.**

By department of human resources, §122-98.1.

**WRITING.****Blind persons.**

Signatures.

Facsimiles.

Registration of signature facsimile, §22A-1.

Use of signature facsimile by visually handicapped person, §22A-1.

**WRONGFUL DEATH.****Appeals.**

Decision of clerk as to claims, §28-173.

**Damages.**

General provisions, §1-53.

**Dying declarations.**

Acceptance as evidence, §28A-18-2.

**Evidence.**

Dying declarations.

Acceptance as evidence, §28A-18-2.

**WRONGFUL DEATH—Cont'd****Executors and administrators.**

Liability of personal representative,  
§28A-18-2.

**General provisions, §§28-173, 28-174.****Hospitals.**

Payment of reasonable hospital expenses,  
§28A-18-2.

**Intestate succession.**

Disposition of recovery, §28-173.

Recovery for wrongful death, §28-173.

**Medical expenses.**

Payment of reasonable medical expenses,  
§28A-18-2.

**Nurses.**

Payment of reasonable medical expenses,  
§28-173.

**Pharmacists.**

Payment of reasonable medical expenses,  
§28-173.

**Physicians and surgeons.**

Payment of reasonable medical expenses,  
§28A-18-2.

**Recovery not assets, §28A-18-2.**

Distribution under intestate succession  
act, §28-173.

Liability for funeral and medical ex-  
penses, §28-173.

**University of North Carolina.**

North Carolina State University at Ra-  
leigh.

Nuclear reactors.

Right of personal representative to  
bring action, §116-40.2.

Nuclear reactors.

Right of personal representative to  
bring action, §116-40.2.

**X****X-RAY.****Workmen's compensation act.**

Diseases due to exposure to radiation,  
§97-53.

**Y****YEAR.****Fiscal year, §147-85.**

Income taxes, §§105-35, 105-163.1, 105-  
163.25.

Metropolitan sewerage districts, §162A-  
69.

**Income tax.**

Change of income year.

Corporations, §105-130.15, (b).

Individuals, §105-142, (b).

Fiscal year.

Defined, §105-135.

Withholding of income taxes from  
wages, §105-163.1.

Income year.

Change.

Corporations, §105-130.15, (b).

Individuals, §105-142, (b).

**YEAR—Cont'd****Income tax—Cont'd**

Income year—Cont'd

Defined, §§105-130.2, 105-135.

Taxable year.

Defined, §§105-163.1, 105-163.25.

**Metropolitan sewerage districts.**

Fiscal year, §162A-69.

**Taxable year.**

Defined, §§105-163.1, 105-163.25.

**YEAR'S SUPPORT.****Allotting.**

When children entitled to allowance,  
§30-17.

**Amount allowed.**

Children, §30-17.

**Clerks of court.**

When child's allowance paid to clerk,  
§30-17.

**Exemptions.**

Allowance exempt from liens.

Children's interest entitled to exemp-  
tion, §30-17.

**Guardian and ward.**

When allowance paid to guardian, §30-17.

**Illegitimacy.**

When illegitimate child of deceased  
father entitled to allowance, §30-17.

**Magistrates.**

Assignments.

Child's allowance, §30-17.

**Motor vehicles.**

Assignment to widow as part of her  
year's support, §20-77.

**Nature of allowance, §§30-15, 30-17.****Parent and child.**

When children entitled to allowance,  
§30-17.

**Posthumous children.**

Entitled to allowance, §30-17.

**Time.**

Children's allowance, §30-17.

**YOUNG MEN'S CHRISTIAN ASSOCIA-  
TIONS.****Taxation.**

Personal property exempt, §105-278.6.

Real and personal property exempt from  
taxation, §105-278.6.

**YOUNG WOMEN'S CHRISTIAN AS-  
SOCIATIONS.****Taxation.**

Real and personal property exempt from  
taxation, §105-278.6.

**YOUTH COUNCILS ACT.****Advisory board.**

General provisions, §143-283.27.

**YOUTH DEVELOPMENT.**

Advocacy council on children and  
youth, §§143B-186, 143B-187.

See CHILD WELFARE.

**YOUTH DEVELOPMENT—Cont'd**

**Budget.**

- Contracts.
- Care of persons under federal jurisdiction.
- Approved by state budget bureau, §134-21.

**C. A. Dillon school.**

- Administered and managed by department of correction, §134-2.

**Children born to students.**

- Care of, §134-22.

**Contracts.**

- Care of persons under federal jurisdiction, §§134-19 to 134-21.

**Definitions.**

- Detention services, §134-36.

**Department of correction.**

- Children born to students.
- Care of by department, §134-22.
- Commitment.
  - By judges of general court of justice, §134-11.
  - Department to be in position to care for offender before commitment, §134-14.
  - Improperly committed.
    - Return of boys and girls, §134-16.
    - Legal effect of commitment, §134-29.
    - Not for any definite term, §134-14.
    - Who may be committed, §134-11.
- Community activities, §134-28.
- Compensation to juveniles, §134-28.1.
- Delinquent children.
  - Accept and train, §134-11.
- Delivery to institution.
  - By court, §134-15.
  - Girl accompanied by woman, §134-15.
  - Procedure, §134-15.
- Discharge.
  - Eighteenth birthday.
  - Final discharge, §134-18.
  - Final discharge, §134-18.
- Duties.
  - Generally, §134-2.
- Education.
  - Generally, §134-27.
- Medical treatments for students, §134-26.
- Parent and child.
  - Visits, §134-28.
- Powers.
  - Generally, §134-2.
- Program.
  - General program, §134-27.
- Releases.
  - Conditional release, §134-17.
  - Department may grant, §134-17.
  - Final discharge, §134-18.
  - Post release assistance, §134-28.
  - Revocation of release, §134-17.
- Removal.
  - Grounds, §134-12.
  - Request by department of correction, §134-12.

**YOUTH DEVELOPMENT—Cont'd**

**Department of correction—Cont'd**

- Return.
  - Boys and girls improperly committed, §134-16.
  - Runaways, §134-23.
- Runaways.
  - Return, §134-23.
- Sanitary and health conditions.
  - Supervised by department of human resources, §134-25.
- Surgical treatment, §134-26.
- Training.
  - Generally, §134-27.
- Visits by parents and responsible relatives, §134-28.
- Vocational education, §134-27.
- Detention services.**
  - Authority for implementation, §134-39.
  - County detention homes.
    - Defined, §134-36.
    - State subsidy, §134-38.
  - Definitions, §134-36.
  - Department of corrections.
    - Rules and regulations, §134-39.
  - Implementation.
    - Authority, §134-39.
  - Intent.
    - Legislative intent, §134-35.
  - Purpose.
    - Legislative purpose, §134-35.
  - Regional detention services.
    - Defined, §134-36.
    - Generally, §134-37.
    - Statewide plan, §134-37.
  - Rules and regulations.
    - Authority of department, §134-39.
  - Subsidies.
    - State subsidy to county detention homes, §134-38.
- Directors of schools, institutions and agencies.**
  - Powers.
    - Generally, §134-9.
  - Qualifications, §134-9.
  - Reports.
    - Monthly reports to secretary of correction, §134-9.
  - Responsibility, §134-9.
  - Selected by department of correction, §134-9.
- Education.**
  - Children born to students.
    - Care of by department, §134-22.
- Juvenile evaluation center.**
  - Administered and managed by department of correction, §134-2.
- Reports.**
  - Annual reports to governor by department of correction, §134-2.
- Runaways.**
  - Return, §134-23.
- Samuel Leonard school.**
  - Administered and managed by department of correction, §134-2.

**YOUTH DEVELOPMENT—Cont'd****Schools, institutions and agencies.**

Detention services. See within this heading, "Detention services."

**United States.**

Care of persons under federal jurisdiction, §134-19.

**Contract.**

Approval by state budget bureau, §134-21.

Power of department, §134-19.

**YOUTHFUL OFFENDERS.**

Facilities and programs for youthful offenders, §§148-49.1 to 148-49.9.

See STATE PRISON.

**YOUTH SERVICE COMMISSION.**

Governor's advocacy council on children and youth.

General provisions, §§110-65 to 110-71.

See CHILD WELFARE.

**Z****ZONING.**

Junkyard control.

Changes, §136-153.

**ZONING—Cont'd****Municipal corporations.**

General provisions, §§160A-381 to 160A-392.

See MUNICIPAL CORPORATIONS.

**Outdoor advertising control act.**

Changes, §§136-136, 136-153.

**ZOOLOGICAL AUTHORITY.****Funds.**

Intent of article, §143-177.3.

North Carolina zoological park fund.

General provisions, §143-177.1.

Sources generally, §143-177.3.

**Zoological park fund.** See within this title, "funds."

**ZOOLOGICAL PARK COUNCIL.**

Appointment of members, §143B-336.

Chairman, §143B-336.

Compensation, §143B-336.

Creation, §143B-335.

**Duties.**

Generally, §143B-335.

Members, §143B-336.

**Powers.**

Generally, §143B-335.

Quorum, §143B-336.

Removal of members, §143B-336.

Services, §143B-336.











